LIVE OAK CITY COUNCIL

SPECIAL MEETING AGENDA
JULY 14, 2021
6:30 PM

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

MEMBERS OF THE COUNCIL

NANCY SANTANA, VICE MAYOR
BOB WOTEN, COUNCILMEMBER
LAKHVIR GHAG, COUNCILMEMBER
J.R. THIARA, COUNCILMEMBER

AARON PALMER,
CITY MANAGER

NICOLE ROSSER,
CITY ATTORNEY

NOTICE OF SPECIAL MEETING

Pursuant to Government Code Section 54956, the Live Oak City Council hereby calls a Special Meeting as follows:

Wednesday, July 14, 2021, at 6:30 pm
Live Oak Council Chambers
9955 Live Oak Boulevard, Live Oak, California

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.

Pursuant to Governor Newsom's Executive Orders N-25-20 and N-29-20, members of the Live Oak City Council or staff may participate in this meeting via a teleconference. In the interest of the maintaining appropriate social distancing, members of the public are encouraged to participate in the meeting in the following ways:

- ***Public Attendance:***
    - *Seating is available in the Council Chambers. Please participate via web conference or email if you are ill or have been exposed to COVID-19.*
- ***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/81848320797?pwd=cU5wK1BuT1lXOCtEWkdWdjdsTm5LQT09
    Passcode: *095582*

  - ***Join by Phone:***
    1-669-900-6833 or 1-833-548-0282 (Toll Free)
    Webinar ID: *818 4832 0797*
    Passcode: *095582*

- ***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/81848320797?pwd=cU5wK1BuT1lXOCtEWkdWdjdsTm5LQT09
      Passcode: *095582*

    - *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: *818 4832 0797*
      Passcode: *095582*

  - ***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, and read into the record during public comment.*

  - ***eComment Feature:*** *Public Comment will be accepted online between Monday, July 12th through Wednesday, July 14th at 1:00 pm through the eComment feature at:* https://liveoakca.granicus.com/ViewPublisher.php?view_id=1.

CALL TO ORDER

ROLL CALL

PUBLIC COMMENT

Any person wishing to address the City Council on general jurisdictional matters or the closed session agenda may do so at this time. 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.

BUSINESS ITEMS

1. Adoption of City Budget for Fiscal Year (FY) 2021-22
   Recommendation: Adopt resolution adopting the FY 2021-22 Annual Budget.
   (James Ramsey, Finance Director)

ADJOURNMENT

City of Live Oak
Report to City Council

Meeting Date: July 14, 2021

Title: Adoption of City Budget for Fiscal Year (FY) 2021-22

Contact Information: (James Ramsey, Finance Director)

Background: On behalf of the City's management, attached you will find the Proposed Budget for FY 2021-22. The Budget totals $18.9 million of which $15.3 million come from enterprise funds and restricted revenue funds. The Budget reflects the policies, goals, programs and service priorities the City Council is committed to providing the residents of Live Oak.

Big projects slated for FY 2021-22 include:
* Carryover appropriation of $4.8 million for a new Well #8 and water storage tank
* Additional $740,000 for the "P" Street Lift Station
* Carryover appropriation of $750,000 for the sewer plant solar project

The operating portion of the budget for 2021-22 continues as a status quo budget. The budget does not contain any requests for additional staff positions nor new programs. The General Fund budget is balanced. The largest General Fund expenditures continue in the areas of public safety. Fire service costs contains our 4th lease payment on our new fire engine which was delivered in 2018. The proposed General Fund spending is estimated at about $3.6 million for FY 2021-22 and we expect to be holding $4.4 million in cash reserves after concluding the upcoming year.

The proposed budget does not include any funding earmarks for the new 2021 Federal COVID-19 efforts. The City has been allocated more than $1.6 million from federal resources for COVID-19 expenses. City staff will be bringing forward an agenda item in the coming months to cover the discussions on the use of this funding. There are several policy and funding issues surrounding the use of the money.

The budget repeats an earmarking money to rehabilitate and replace our "P" Street Lift Station. The lift station is over 50 years old and is significantly under capacity. This item is the most expensive feature of our sewer system outside the treatment plan. The Sewer Fund also budgeted funds for the design and construction of the sewer plant solar project. The State is

providing funding for 2/3's of the project with the City covering the last third. There are also small capital items scattered throughout the budget for building and facility repairs and upgrades.

The City will continue to set aside funding and keep idle cash reserves for public improvements to be done in conjunction with the Highway 99 street widening. Caltrans continues the main construction phase of the Highway 99 project. We expect the entire highway project to be completed in two years.

The budget was adjusted between the June 2, 2021 budget and the June 16, 2021 budget presented to the City Council. The increase of approximately $60,000 was due to the change of a position from part-time to full-time that is shared between the Water, Streets, and Sewer Funds. There was no General Fund Impact and no other changes to the budget document.

Your management remains proud of the services offered to the residents of Live Oak by a small and dedicated workforce. Live Oak employees provide exemplary service on a daily basis. The accompanying pages summarize our projected revenue and expenditures for the various City of Live Oak funds that comprise the Budget. On behalf of our entire team, we are honored to serve the residents of the City of Live Oak and appreciate the ongoing support of the City Council.

Recommendation: Adopt resolution adopting the FY 2021-22 Annual Budget.

Attachments:

Resolution
Salary Schedule - Non-Represented
Exhibit 2 Employee Pay Rate Local 1
Proposed Budget FY 21-22

Resolution No.

RESOLUTION OF THE CITY OF LIVE OAK, COUNTY OF SUTTER, STATE OF CALIFORNIA, ADOPTING THE CITY ANNUAL BUDGET AND BUDGET POLICIES OF THE CITY FOR THE 2021-22 FISCAL YEAR

WHEREAS, the City Manager has prepared and submitted to the City Council a proposed budget for the 2021-22 Fiscal Year, starting July 1, 2021; and

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

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

WHEREAS, the City Council has adopted a budget policy (2017) that sets forth the various directives and controls for the City's budget and cash reserves.

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

Section1. A certain document on file being marked and designated "City of Live Oak – Annual Budget – Fiscal Year 2021-22 said document as prepared by the City Manager, amended by the City Council, is hereby adopted for the Fiscal Year, commencing July 1, 2021.

Section 2. The following sums of money are hereby appropriated from the City of Live Oak including transfers and capital projects during the 2021-22 fiscal year.

General Fund	$ 3,556,727
All Other Funds	15,349,418
Total Budget	$18,906,145

Section 3. The City also establishes various salary ranges for full-time positions for the City as noted by attached two exhibits for unrepresented positions and positions covered by agreement with the Local 1 Union.

PASSED AND ADOPTED by the City Council of the City of Live Oak this 14th day of July, 2021, by the following vote:

AYES:
NOES:
ABSENT:
NOT VOTING:

APPROVED:

_____
Nancy Santana, Vice Mayor

ATTEST:

_____
Clarissa Menchaca, City Clerk

City of Live Oak

Salary Control Points AS of 01/23/2018

Classification		Point A	Point B	Point C	Pay for Performance
City Manager	Yr.	*determined by City Council approved contract*			
	Mo.				
	Hr.				
City Clerk	Yr.	55,240.50	63,526.58	73,055.56	84,013.90
	Mo.	4,603.38	5,293.88	6,088	7,001.16
	Hr.	26.558	30.542	35.123	40.391
Finance Director/Asistants City Manager	Yr.	87,195.20	100,274.48	115,315.65	132,613.00
	Mo.	7,266.27	8,256.21	9,609.64	11,051.08
	Hr.	41.921	48.209	55.440	63.756
Executive Assistant to City Manager	Yr.	46,653.50	53,651.53	61,699.26	70,954.15
	Mo.	3,887.79	4,470.96	5,141.61	5,912.85
	Hr.	22.430	25.794	29.663	34.113
Community Development Director	Yr.	66,971.22	77,016.90	88,569.44	101,854.85
	Mo.	5,580.94	6,418.08	7,380.79	8,487.90
	Hr.	32.198	37.027	42.581	48.969
Building Official	Yr.	58,244.27	66,980.92	77,028.06	88,582.27
	Mo.	4,853.69	5,581.74	6,419.01	7,381.86
	Hr.	28.002	32.202	37.033	42.588
Public Works Director	Yr.	66,971.22	77,016.90	88,569.44	101,854.85
	Mo.	5,580.94	6,418.08	7,380.79	8,474.90
	Hr.	32.198	37.027	42.581	48.969
Parks & Recreation Director	Yr.	66,971.22	77,016.90	88,569.44	101,854.85
	Mo.	5,580.94	6,418.08	7,380.79	8,474.90
	Hr.	32.198	37.027	42.581	48.969
Management Analyst	Yr.	55,240.50	63,526.58	73,055.56	84,013.90
	Mo.	4,603.38	5,293.88	6,087.96	7,001.16
	Hr.	26.558	30.542	35.123	40.391

City of Live Oak — Local 1 Labor Agreement Approved 11/7/18

Salary Control Points Change the salary amounts in column F, all others cells calculate based upon control

Classification		Point A	Point B	Point C	Point D	Point E	Point F
Financial Analyst	Yr.	$48,941.61	$51,517.48	$54,228.93	$57,083.08	$60,087.45	$63,249.95
	Mo.	$4,078.47	$4,293.12	$4,519.08	$4,756.92	$5,007.29	$5,270.83
	Hr.	$23.53	$24.77	$26.07	$27.44	$28.89	$30.41
Senior Administrative Assistant, Confidential	Yr.	$40,838.07	$42,987.44	$45,249.94	$47,631.51	$50,138.44	$52,777.30
	Mo.	$3,403.17	$3,582.29	$3,770.83	$3,969.29	$4,178.20	$4,398.11
	Hr.	$19.63	$20.67	$21.76	$22.90	$24.11	$25.37
Senior Administrative Assistant	Yr.	$40,838.07	$42,987.44	$45,249.94	$47,631.51	$50,138.44	$52,777.30
	Mo.	$3,403.17	$3,582.29	$3,770.83	$3,969.29	$4,178.20	$4,398.11
	Hr.	$19.63	$20.67	$21.76	$22.90	$24.11	$25.37
Administrative Assistant Financial Services	Yr.	$37,138.82	$39,093.50	$41,151.05	$43,316.90	$45,596.73	$47,996.56
	Mo.	$3,094.90	$3,257.79	$3,429.25	$3,609.74	$3,799.72	$3,999.71
	Hr.	$17.85	$18.79	$19.78	$20.83	$21.92	$23.08
Administrative Assistant Public Services	Yr.	$31,329.64	$32,978.57	$34,714.28	$36,541.35	$38,464.58	$40,489.03
	Mo.	$2,610.81	$2,748.22	$2,892.86	$3,045.12	$3,205.39	$3,374.09
	Hr.	$15.06	$15.86	$16.69	$17.57	$18.49	$19.47
Building Inspector Code Enforcement Officer II	Yr.	$54,141.78	$56,991.34	$59,990.89	$63,148.30	$66,471.90	$69,970.42
	Mo.	$4,511.82	$4,749.28	$4,999.24	$5,262.36	$5,539.33	$5,830.87
	Hr.	$26.03	$27.40	$28.84	$30.36	$31.96	$33.64
Building Inspector Code Enforcement Officer I	Yr.	$50,599.76	$53,262.91	$56,066.22	$59,017.07	$62,123.24	$65,392.88
	Mo.	$4,216.65	$4,438.58	$4,672.19	$4,918.09	$5,176.94	$5,449.41
	Hr.	$24.33	$25.61	$26.96	$28.37	$29.87	$31.44

Management Analyst	Yr.	$65,008.35	$68,429.85	$72,031.42	$75,822.54	$79,813.21	$84,013.90
	Mo.	$5,417.36	$5,702.49	$6,002.62	$6,318.55	$6,651.10	$7,001.16
	Hr.	$31.25	$32.90	$34.63	$36.45	$38.37	$40.39
Lead Water & Wastewater Treatment Plant Operator	Yr.	$71,491.84	$75,254.57	$79,215.34	$83,384.57	$87,773.23	$92,392.87
	Mo.	$5,953.59	$6,266.94	$6,596.78	$6,943.98	$7,309.45	$7,694.16
	Hr.	$34.37	$36.18	$38.08	$40.09	$42.20	$44.42
Water & Wastewater Treatment Plant Operator III	Yr.	$63,548.31	$66,892.95	$70,413.64	$74,119.62	$78,020.65	$82,127.00
	Mo.	$5,295.69	$5,574.42	$5,867.81	$6,176.64	$6,501.72	$6,843.92
	Hr.	$30.55	$32.16	$33.85	$35.63	$37.51	$39.48
Water & Wastewater Treatment Plant Operator II	Yr.	$47,503.69	$50,003.88	$52,635.67	$55,405.96	$58,322.07	$61,391.65
	Mo.	$3,958.64	$4,166.99	$4,386.30	$4,617.16	$4,860.17	$5,115.97
	Hr.	$22.84	$24.04	$25.31	$26.64	$28.04	$29.52
Water & Wastewater Treatment Plant Operator I	Yr.	$43,184.74	$45,457.62	$47,850.12	$50,368.55	$53,019.53	$55,810.03
	Mo.	$3,598.73	$3,788.14	$3,987.51	$4,197.38	$4,418.30	$4,650.84
	Hr.	$20.76	$21.85	$23.01	$24.22	$25.49	$26.83
Maintenance Worker III	Yr.	$43,246.31	$45,522.43	$47,918.35	$50,440.36	$53,095.12	$55,889.60
	Mo.	$3,603.86	$3,793.54	$3,993.20	$4,203.37	$4,424.60	$4,657.47
	Hr.	$20.79	$21.89	$23.04	$24.25	$25.53	$26.87
Maintenance Worker II	Yr.	$39,705.49	$41,795.25	$43,995.00	$46,310.52	$48,747.92	$51,313.60
	Mo.	$3,308.79	$3,482.93	$3,666.25	$3,859.21	$4,062.32	$4,276.13
	Hr.	$19.09	$20.09	$21.15	$22.26	$23.44	$24.67
Maintenance Worker I	Yr.	$35,842.77	$37,729.23	$39,714.98	$41,805.24	$44,005.52	$46,321.60
	Mo.	$2,986.90	$3,144.10	$3,309.58	$3,483.77	$3,667.12	$3,860.13
	Hr.	$17.23	$18.14	$19.09	$20.10	$21.16	$22.27

Maintenance Worker	Yr.	$29,442.95	$30,992.57	$32,623.76	$34,340.80	$36,148.21	$38,050.75
	Mo.	$2,453.58	$2,582.72	$2,718.65	$2,861.74	$3,012.36	$3,170.90
	Hr.	$14.16	$14.90	$15.68	$16.51	$17.38	$18.29
Park Maint. Worker III	Yr.	$43,246.31	$45,522.43	$47,918.35	$50,440.36	$53,095.12	$55,889.60
	Mo.	$3,603.86	$3,793.54	$3,993.20	$4,203.37	$4,424.60	$4,657.47
	Hr.	$20.79	$21.89	$23.04	$24.25	$25.53	$26.87
Park Maint. Worker II	Yr.	$39,705.49	$41,795.25	$43,995.00	$46,310.52	$48,747.92	$51,313.60
	Mo.	$3,308.79	$3,482.93	$3,666.25	$3,859.21	$4,062.32	$4,276.13
	Hr.	$19.09	$20.09	$21.15	$22.26	$23.44	$24.67
Park Maint. Worker I	Yr.	$35,842.77	$37,729.23	$39,714.98	$41,805.24	$44,005.52	$46,321.60
	Mo.	$2,986.90	$3,144.10	$3,309.58	$3,483.77	$3,667.12	$3,860.13
	Hr.	$17.23	$18.14	$19.09	$20.10	$21.16	$22.27
Recreation Supervisor	Yr.	$40,838.07	$42,987.44	$45,249.94	$47,631.51	$50,138.44	$52,777.30
	Mo.	$3,403.17	$3,582.29	$3,770.83	$3,969.29	$4,178.20	$4,398.11
	Hr.	$19.63	$20.67	$21.76	$22.90	$24.11	$25.37

LIVE OAK
CALIFORNIA

Fiscal Year 2021-22

Proposed Budget

June 16, 2021

Elected Officials

Mayor	*Vacant*
Vice-Mayor	*Nancy Santana*
Councilmember	*Bob Woten*
Councilmember	*Lakhvir S. Ghag*
Councilmember	*J.R. Thiara*

Submitted by

City Manager	*Aaron Palmer*
Finance Director (Consultant)	*Joe Aguilar*



Proposed Budget

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Page 36	Other Operating Funds



All Funds Recap & Authorized Positions

Fund Balance Summary By Fund
Fiscal Year 2020-21

Fund #	Fund Name	Audited Fund Balance 6/30/2019	Audited Fund Balance 6/30/2020	Estimated Revenues FY2020-21	Resources Available FY2020-21	Projected Spending FY2020-21	Estimated Fund Balance 6/30/2021
XX	General Fund	$ 4,670,321	$ 4,462,405	$ 3,527,462	$ 7,989,867	$ 3,519,639	$ 4,470,228
12	*Water Enterprise	121,126	-	814,983	814,983	1,057,656	(242,673)
13	*Sewer Enterprise	3,734,070	4,121,225	2,106,000	6,227,225	2,076,119	4,151,106
	Special Revenue Funds						
14	Streets - Gas Tax	370,669	525,121	347,243	872,364	451,472	420,892
15	TDA Transportation Tax	814,277	1,197,430	3,700	1,201,130	30,888	1,170,242
16	Traffic Safety	1,600	6,813	3,335	10,148	-	10,148
17	COPS	239,632	239,856	261,249	501,105	8,150	492,955
18	Sidewalk Improvement	17,768	18,042	100	18,142	-	18,142
20	Street Lighting	115,961	123,552	39,000	162,552	46,511	116,041
21	CFD 92-1 Mello Roos	94,203	80,137	81,425	161,562	124,256	37,306
22	Fire Assessment	11,334	15,178	127,200	142,378	148,099	(5,721)
23	Fire CFD 2004-1	(2,769)	8,817	113,300	122,117	84,974	37,143
24	Police CFD 2004-1	4,711	26,133	307,400	333,533	268,845	64,688
25	Animal Control CFD 2004-1	198	1,472	17,800	19,272	13,903	5,369
26	Street Lighting CFD 2004-1	(11,650)	(21,223)	18,400	(2,823)	28,760	(31,583)
27	Rec/Pool CFD 2004-1	3,865	24,584	140,500	165,084	98,261	66,823
28	Drainage CFD 2004-1	123,067	138,339	18,875	157,214	4,267	152,947
30	Parks AB1600	43,270	157,483	211,867	369,350	29,000	340,350
31	Community Ctr AB1600	206,854	237,968	52,768	290,736	-	290,736
32	Gov't Serv PW AB1600	11,186	32,051	38,635	70,686	-	70,686
33	Gen Gov't AB1600	330,988	371,356	68,620	439,976	2,950	437,026
34	Police AB1600	152,658	174,839	37,532	212,371	-	212,371
35	Fire AB1600	102,681	150,566	102,750	253,316	-	253,316
36	Roads/Signals AB1600	53,289	161,205	182,860	344,065	24,790	319,275
39	Flood Control AB1600	2,059	2,091	10	2,101	-	2,101
52	Drainage Connection Fees	(26,540)	38,559	233,131	271,690	131,000	140,690
90	CDBG HR Program Income	427,927	143,322	40,732	184,054	1,154	182,900
92	HOME Housing Grants	-	(38,456)	(1,798)	(40,254)	22,642	(62,896)
	Capital Projects Fund						
XX	Grants Capital Projects	1,847	(230,300)	-	(230,300)	-	(230,300)
	Enterprise Funds						
50	Water Connection Fees	305,445	34,268	452,300	486,568	-	486,568
51	Sewer Connection Fees	546,675	270,481	534,980	805,461	-	805,461
		$ 12,466,722	**$ 12,473,314**	**$ 9,882,359**	**$ 22,355,673**	**$ 8,173,336**	**$ 14,182,337**

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

Fiscal Year 2021-22
Fund Balance Summary By Fund

Fund #	Fund Name	Estimated Fund Balance 6/30/2021	Estimated Revenues FY2021-22	Resources Available FY 2021-22	Proposed Budget FY 2021-22	Estimated Fund Balance 6/30/2022
10	General Fund	$ 4,470,228	$ 3,726,900	$ 8,197,128	$ 3,556,727	$ 4,640,401
12	*Water Enterprise	(242,673)	925,500	682,827	1,284,483	(601,656)
13	*Sewer Enterprise	4,151,106	2,397,200	6,548,306	3,750,878	2,797,428
	Special Revenue Funds					
14	Streets - Gas Tax	420,892	341,000	761,892	361,763	400,129
15	TDA Transportation Tax	1,170,242	393,000	1,563,242	362,100	1,201,142
16	Traffic Safety	10,148	5,025	15,173	-	15,173
17	COPS	492,955	101,000	593,955	275,000	318,955
18	Sidewalk Improvement	18,142	100	18,242	17,500	742
20	Street Lighting	116,041	40,000	156,041	61,700	94,341
21	CFD 92-1 Mello Roos	37,306	83,900	121,206	150,300	(29,094)
22	Fire Assessment	(5,721)	127,200	121,479	167,400	(45,921)
23	Fire CFD 2004-1	37,143	113,300	150,443	88,094	62,349
24	Police CFD 2004-1	64,688	368,000	432,688	398,500	34,188
25	Animal Control CFD 2004-1	5,369	17,800	23,169	15,700	7,469
26	Street Lighting CFD 2004-1	(31,583)	18,400	(13,183)	27,500	(40,683)
27	Rec/Pool CFD 2004-1	66,823	140,500	207,323	119,700	87,623
28	Drainage CFD 2004-1	152,947	18,700	171,647	114,800	56,847
30	Parks AB1600	340,350	217,296	557,646	330,000	227,646
31	Community Ctr AB1600	290,736	53,924	344,660	280,000	64,660
32	Gov't Serv PW AB1600	70,686	39,738	110,424	60,000	50,424
33	Gen Gov't AB1600	437,026	70,300	507,326	425,000	82,326
34	Police AB1600	212,371	38,500	250,871	200,000	50,871
35	Fire AB1600	253,316	105,660	358,976	230,000	128,976
36	Roads/Signals AB1600	319,275	188,100	507,375	295,000	212,375
39	Flood Control AB1600	2,101	-	2,101	2,000	101
52	Drainage Connection Fees	140,690	240,110	380,800	100,000	280,800
90	CDBG HR Program Income	182,900	90,000	272,900	88,000	184,900
92	HOME Housing Grants	(62,896)	93,200	30,304	90,000	(59,696)
XX	COVID-19 Funding	-	113,000	113,000	113,000	-
	Capital Projects Fund					
XX	Grants Capital Projects	(230,300)	4,800,000	4,569,700	4,800,000	(230,300)
	Enterprise Funds					
50	Water Connection Fees	486,568	465,869	952,437	449,000	503,437
51	Sewer Connection Fees	805,461	550,000	1,355,461	692,000	663,461
		$ 14,182,337	**$ 15,883,222**	**$ 30,065,559**	**$ 18,906,145**	**$ 11,159,414**

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

POSITION ALLOCATION
FISCAL YEAR 2021-22



Authorized Full-time Positions

Administration:	
City Manager	1
City Clerk	1
Management Analyst	1
Finance:	
Management Analyst	2
Financial Analyst	1
Senior Administrative Assistant	1
Admin Assistant - Financial Services	1
Parks & Recreation:	
Parks & Recreation Director	1
Recreation Supervisor	1
Lead Facility Maintenance Worker	1
Facility Maintenance Worker - I / II / III	2
Public Works & Utilities:	
Public Works Director	1
Chief Plant Operator	1
Water Quality Operator Level 3	3
Lead Maintenance Worker	1
Facility Maintenance Worker - I / II / III	3
Planning & Building Inspection:	
Chief Building Official	1
Management Analyst	1
Subtotal	24

Elected/Appointed	
Council:	
Mayor	1
Vice-Mayor	1
City Council Member	3
City Clerk	1
City Treasurer	1

Part Time and/or Temporary Employees	
Administration/Finance:	
Interns	1
Parks & Recreation:	
Maintenance Worker	2
Administrative Assistant	2
Referees	25
Coaches/Instructors	50
Pool Manager	1
Lifeguards	18
Streets/Public Works:	
Administrative Assistant	1
Administrative Assistant-Treatment Plant	1
Maintenance Worker	4

General Fund Summary and Revenues

City of Live Oak
General Fund 10
Revenue Estimates

	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Adopted Budget FY 2020-21	Actuals Thru 5-13-2021 FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
	GENERAL FUND REVENUES						
4101	Secured Property Taxes	$ 649,914	$ 668,907	$ 674,000	$ 399,652	$ 709,000	$ 760,000
4103	Unsecured Property Taxes	34,055	36,847	36,700	33,761	40,513	42,000
4107	Homeowners Exemption	6,909	6,889	7,200	3,441	7,500	8,000
4111	Property Tax In Lieu Veh Fees	889,435	989,121	1,090,000	539,217	1,078,434	1,111,000
4113	General Sales and Use Tax	394,402	367,820	255,000	179,389	245,000	330,000
4115	Prop 172 Sales Tax	33,104	31,182	21,500	26,322	28,649	30,000
4120	Property Tax Other	46,121	58,935	22,700	-	-	-
4137	Excise Tax	198,170	114,012	142,800	183,158	210,013	245,000
	Total Taxes	2,252,110	2,273,713	2,249,900	1,364,940	2,319,109	2,526,000
4131	Business License	40,217	38,641	40,000	34,821	39,451	41,000
4132	Disabled Access	629	563	700	547	608	1,000
4134	Plan Check, Eng & Planning	24,081	(23,953)	1,000	10,601	12,721	16,000
4135	Building Permit Fees	261,860	172,478	195,000	229,206	261,808	270,000
4136	Plan Review Fees Building	50,344	42,631	55,000	50,746	57,200	60,000
4139	SMIP Fees	143	95	300	339	797	1,000
4140	CA Bldg Standards Commission	108	76	200	172	324	-
4141	Plan Retention Fees	2,258	2,995	3,000	1,399	1,427	1,000
4143	Variance Use Permit Fees	15,310	24,740	20,000	2,244	26,756	28,000
4145	Code Enforcement Fees	60,204	11,754	5,000	-	-	5,000
	Total Licenses, Fees, Permits	455,154	270,020	320,200	330,075	401,092	423,000
4147	PG&E Franchise Fee	60,204	64,806	67,000	70,532	84,638	87,000
4149	Cable TV Franchise Fee	59,312	51,874	46,000	27,577	33,092	34,000
4151	Recology Franchise	113,285	115,019	109,000	87,828	105,394	112,000
4152	Recology General Maint.	-	-	14,000	-	-	-
	Total Franchise Fees	232,801	231,699	236,000	185,937	223,124	233,000
4119	Property Transfer Tax	18,946	21,390	23,000	19,074	22,889	24,000
4123	VLF Motor Vehicle In Lieu	4,425	6,996	5,000	3,748	8,098	8,000
4125	State Mandated Cost Reimb	-	-	300	-	-	-
4127	Vehicle Code Fines	2,594	1,347	2,000	1,444	1,733	2,000
4606	City Fines	-	-	12,000	1,000	1,200	1,000
4129	Fish and Game	365	514	400	-	-	400
4607	FEMA Grant COVID-19		-	-	94,662	113,594	-
	Total Intergovernmental	26,330	30,247	42,700	119,928	147,514	35,400

City of Live Oak
General Fund 10
Revenue Estimates

	Description	Actual Revenues FY 2018-19	Adopted Budget FY 2019-20	Proposed Budget FY 2020-21	Actuals Thru 5-31-20 FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
	GENERAL FUND REVENUES cont.						
4155	Copies	5	94	100	18	23	100
4157	Caltrans Reimbursement	1,467	1,345	2,400	1,101	1,174	1,000
4165	Administrative Fee	28,292	23,319	12,000	403	484	-
4201	Swimming Pool Fees	10,313	4,075	4,000	-	-	10,300
4203	Recreation Special Events	3,134	4,059	2,000	-	-	2,000
4205	Swim Lessons/Fees	4,756	895	1,000	-	-	1,000
4207	Youth Basketball	4,281	5,715	2,700	-	-	2,700
4209	Mens Basketball	6,981	-	1,000	-	-	4,000
4211	Adult Aerobic Classes	1,240	660	700	-	-	1,000
4212	Adult Soccer	7,054	3,925	4,000	-	-	4,000
4213	Recreation Fees Other	480	-	400	-	-	400
4214	Youth Soccer	11,976	11,155	11,000	-	-	14,000
4216	Wrestling Program	2,728	3,627	-	-	-	2,000
4219	Scholarship Program	3,400	1,100	3,400	4,900	5,000	5,000
	Total Charges for Services	86,107	59,969	44,700	6,422	6,681	47,500
4169	Interest Earnings	104,330	92,739	60,000	14,848	20,689	25,000
	Total Use of Money	104,330	92,739	60,000	14,848	20,689	25,000
4161	Rents & Royalties	63,355	49,590	45,000	52,268	56,926	59,000
4167	Miscellaneous Income	20,151	5,105	40,000	48,119	57,854	75,000
4171	Sale of Fixed Assets	(4,558)	-	500	-	-	-
4173	Cash Over/Short	26	44	100	1	1	-
4601	SACOG Grant	-	-	50,000	-	-	-
	Total Other Revenues	78,974	54,739	135,600	100,388	114,781	134,000
4303	Legal Cost Transfer	55,823	50,304	65,000	33,634	40,361	42,000
4305	Finance Cost Transfer	104,200	106,603	112,000	104,588	125,506	129,000
4309	General Govt Cost Transfer	70,401	123,601	135,000	94,034	112,841	116,000
4311	Engineering Cost Transfer	4,301	9,866	18,000	13,137	15,764	16,000
	Total Revenue Transfers	234,725	290,374	330,000	245,393	294,472	303,000
	TOTAL GENERAL FUND REVENUES	**$ 3,470,531**	**$ 3,303,500**	**$ 3,419,100**	**$ 2,367,931**	**$ 3,527,462**	**$ 3,726,900**

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

Dept #	Department	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Adopted Budget FY 2020-21	Actuals Thru 5-13-21 FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
1000	City Council	$ 91,945	$ 95,173	$ 118,142	$ 107,421	$ 108,084	$ 124,631
1005	Administration	452,716	339,761	283,406	243,018	303,600	289,918
1010	Finance Services	207,915	221,326	280,633	212,899	261,234	248,770
1060	City Attorney	75,110	56,637	69,500	42,721	64,700	72,500
1065	Economic Development	22,080	13,074	23,500	13,212	13,500	23,725
1045	Fire Services	1,202,888	586,415	626,362	296,148	613,461	657,620
1050	Police Services	760,131	921,044	805,200	766,615	862,341	772,250
1055	Animal Control Services	111,628	105,055	111,050	63,990	66,613	107,512
1015	Community Development	196,523	234,200	242,833	257,796	239,713	289,789
1020	Building Inspection	186,340	184,870	202,607	170,787	224,341	135,831
1025	Engineering	39,840	25,476	20,350	17,287	18,543	18,230
1030	Parks Operations	200,306	306,272	464,363	262,015	395,730	334,458
1035	Recreation Services	247,779	267,639	263,690	181,945	239,166	305,975
1040	Pool Operations	78,404	73,656	64,146	44,345	31,858	72,976
1057	Community Center	-	5,442	-	-	-	-
1032	Facility Maintenance	101,793	104,347	106,372	63,308	76,755	102,542
	Subtotals	3,975,398	3,540,387	3,682,154	2,743,507	3,519,639	3,556,727
	Total General Fund Revenues	3,470,531	3,303,500	3,419,100	2,367,931	3,527,462	3,726,900
	Revenues Over Expenditures	$ (504,867)	$ (236,887)	$ (263,054)	$ (375,576)	$ 7,823	$ 170,173



General Fund Departments

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

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Adopted Budget FY 2020-21	Actuals Thru 5-13-21 FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
5001	Salaries Elected	$ 15,606	$ 17,503	$ 17,461	$ 16,044	$ 17,461	$ 20,162
	80% of 5 members						
5003	Salaries Permanent	875	-	-	292	-	-
5013	Social Security	734	739	1,176	658	1,176	1,250
5015	Medicare	172	173	275	154	275	292
5019	Workers Compensation	604	621	806	646	806	857
5021	CalPERS City employer rate	1,442	1,191	1,060	991	1,060	1,060
5023	CalPERS Employee rate paid by City	537	280	279	233	279	-
5025	Health Insurance	43,356	43,012	47,966	43,301	47,966	50,185
5027	Dental Insurance	2,694	2,177	2,286	1,986	2,286	2,286
5029	Vision Insurance	580	557	568	521	568	573
5031	Life Insurance	665	666	665	615	665	666
	Total Salaries & Benefits	67,265	66,919	72,542	65,441	72,542	77,331
5319	Small Tools and Equipment	2,108	-	1,200	158	1,200	1,200
	$600 IPADS repairs and replacements						
5323	Communications	4,125	8,108	24,000	3,973	23,400	24,000
	$19,000 Accela license council meetings						
	$1,500 cell phones 5 members $25/Mo						
	$2,400 data iPad 5 members $38/mo						
	$1,100 misc licenses/annual fees						
5331	Travel, Lodging & Meals	4,511	4,459	5,400	-	-	7,000
	$1,000 per Councilmember						
	$400 mileage reimbursements						
5335	Professional Development	4,766	8,754	5,000	350	420	5,000
	$1000 per Councilmember						
5341	Professional Services	1,685	2,144	2,500	2,811	3,100	2,500
5343	Liability Insurance	3,025	920	3,100	31,121	3,121	3,200
5349	Fidelity Insurance	19	20	100	21	21	100
	Total Services and Supplies	20,239	24,405	41,300	38,434	31,262	43,000
5903	Legal Cost Transfer	1,040	650	900	578	700	900
5905	Finance Cost Transfer	2,001	1,500	1,700	1,700	2,050	1,700
5909	General Government Transfer	1,400	1,699	1,700	1,268	1,530	1,700
	Total Interfund Transfers	4,441	3,849	4,300	3,546	4,280	4,300
	Total Department Expenditures	$ 91,945	$ 95,173	$ 118,142	$ 107,421	$ 108,084	$ 124,631

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

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Adopted Budget FY 2020-21	Actuals Thru 5-13-21 FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
5003	Salaries Permanent	$ 62,921	$ 86,464	$ 125,816	$ 82,655	$ 125,816	$ 91,968
5004	Salary Savings vacant position	-	-	(13,000)	-	(13,000)	-
5005	Part-Time Wages	5,661	-	-	-	-	-
5006	Outsource Personnel	150,290	21,015	-	2,400	2,400	-
5010	Technology Allowance	-	660	720	660	720	-
5011	Car Allowance	313	2,400	2,400	2,338	2,400	2,550
5012	Bilingual Pay	-	518	-	688	700	-
5013	Social Security	4,460	5,620	7,591	4,498	7,591	5,294
5015	Medicare	1,043	1,314	1,852	1,231	1,852	1,371
5017	Unemployment Insurance	958	608	846	391	846	391
5019	Workers Compensation	4,015	4,127	5,427	4,293	5,427	4,017
5021	CalPERS City employer rate	3,357	5,719	8,652	5,628	8,652	6,311
5023	CalPERS Employee rate paid by City	-	-	-	349	350	
5025	Health Insurance	12,065	22,183	19,956	21,172	23,000	11,537
5027	Dental Insurance	47	1,397	1,400	707	1,400	771
5029	Vision Insurance	58	150	188	145	188	158
5031	Life Insurance	201	(99)	258	133	258	150
	Total Salaries & Benefits	245,389	152,076	162,106	127,288	168,600	124,518
5301	Office Supplies	3,531	4,015	4,200	2,571	2,800	4,200
5303	Operating Supplies	1,986	543	700	523	600	700
5309	Safety Items	1,109	-	300	1,275	1,500	1,500
5311	Repair & Maintenance	184	21	300	-	-	-
5317	Maintenance & Service Contract	-	-	-	297	400	400
5319	Small Tools and Equipment	2,196	3,751	4,000	4,000	4,800	4,000
5321	Rents & Leases	12,781	5,891	10,000	3,632	4,000	6,000
5323	Communications	13,148	73,336	6,000	43,331	52,100	52,100
5325	Advertising	4,505	6,019	6,000	1,803	2,200	6,000
5327	Postage	1,372	1,023	2,000	2,676	3,200	2,000
5329	Printing & Copying	338	439	500	473	600	600
5331	Travel, Lodging & Meals	3,317	5,642	6,000	42	100	3,000
5333	Dues & Subscriptions	12,587	12,938	16,000	15,730	16,000	16,000
5335	Professional Development	1,872	5,451	4,000	4,150	5,000	5,000
5337	Licenses & Permits	480	617	700	674	800	4,300
	$3,500 economic campaign filing						
5341	Professional Services	68,671	16,221	35,000	17,722	20,100	35,000
	$15,000 City-wide strategy svcs						
	$15,000 Human resource outsourcing						
5343	Liability Insurance	5,570	3,391	3,500	5,751	6,900	7,000
5345	Property & Equip Insurance	4,509	5,437	5,700	2,559	3,100	3,200
5351	Community Function/Promotion	-	11	-		-	-
5353	Special Departmental Expense	21,066	21,053	7,000	2,576	3,100	5,000
	$5,000 consolidated election costs						
5703	Equipment	22,723	17,764	5,000	2,045	3,000	5,000
	Total Services/Supplies	181,945	183,563	116,900	111,830	130,300	161,000
5901	Interfund Transfer	19,762	-	-	-	-	
5903	Legal Cost Transfer	1,921	1,298	1,400	899	1,100	1,400
5905	Finance Cost Transfer	3,699	2,824	3,000	3,001	3,600	3,000
	Total Interfund Transfers	25,382	4,122	4,400	3,900	4,700	4,400
	Total Department Expenditures	$ 452,716	$ 339,761	$ 283,406	$ 243,018	$ 303,600	$ 289,918

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

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Adopted Budget FY 2020-21	Actuals Thru 5-13-21 FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
5003	Salaries Permanent	$ 9,968	$ 12,827	$ 49,589	$ 23,047	$ 49,589	$ 29,552
5005	Salaries Extra Help	12,129	11,197	-	(56)	(66)	-
5011	Car Allowance	160	120	240	110	240	120
5012	Bi-lingual Pay	300	600	600	550	600	-
5013	Social Security	1,392	1,500	3,089	1,425	3,089	1,840
5015	Medicare	325	351	723	333	723	430
5017	Unemployment Insurance	174	174	347	174	347	174
5019	Workers Compensation	694	714	2,118	742	2,118	1,261
5020	CalPERS Unfunded Liability	53,652	60,933	66,900	50,164	53,000	48,650
	$139,000, 35% to Gen Fund						
5021	CalPERS City employer rate	1,796	2,483	5,843	4,648	5,843	3,801
5023	CalPERS Employee rate paid by City	672	672	1,916	569	1,916	706
5025	Health Insurance	9,779	14,295	16,370	3,748	6,500	4,507
5027	Dental Insurance	502	887	943	294	943	381
5029	Vision Insurance	110	135	172	63	172	56
5031	Life Insurance	94	123	133	57	133	67
	Total Salaries & Benefits	91,747	107,011	148,983	85,868	125,147	91,545
5301	Office Supplies	848	887	900	666	802	900
5317	Maintenance & Service Contracts	8,682	7,782	9,800	9,199	9,800	9,800
	$2,100 Core Financials						
	$1,600 Payroll software						
	$1,600 Bus license software						
	$2,800 misc contracts						
5319	Small Tools and Equipment	206	-	300	1,726	2,080	2,000
5323	Communications	437	798	1,000	462	506	1,000
5325	Advertising	287	-	400	-	-	500
5329	Printing & Copying	983	661	1,500	519	625	625
5333	Dues & Subscriptions	435	460	600	-	-	-
5335	Professional Development	170	319	400	660	795	800
5341	Professional Services	90,716	88,527	100,000	96,096	100,000	120,000
	$80,000 accounting services						
	$10,000 audit expenses						
	$6,000 HdL property tax						
	$3,800 HdL sales tax						
5343	Liability Insurance	1,072	723	750	1,107	1,107	1,140
5349	Fidelity Insurance	48	50	100	52	52	60
5353	Special Departmental Expense	8,685	7,976	9,500	11,956	13,920	14,000
	$3,000 CalPERS & OPEB actuarial charges						
	$5,000 bank service charges						
	Total Services and Supplies	112,569	108,183	125,250	122,443	129,687	150,825
5903	Legal Cost Transfer	1,600	1,732	1,800	1,158	1,800	1,800
5909	General Government Transfer	1,999	4,400	4,600	3,430	4,600	4,600
	Total Interfund Transfers	3,599	6,132	6,400	4,588	6,400	6,400
	Total Department Expenditures	$ 207,915	$ 221,326	$ 280,633	$ 212,899	$ 261,234	$ 248,770

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

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Adopted Budget FY 2020-21	Actuals Thru 5-13-21 FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
5341	Professional Services	$ 73,310	$ 54,377	$ 67,000	$ 45,264	$ 67,000	$ 70,000
	$50,000 retainer						
	Total Services and Supplies	73,310	54,377	67,000	45,264	67,000	70,000
5905	Finance Cost Transfer	1,101	1,059	1,200	(3,514)	(3,600)	1,200
5909	General Government Transfer	699	1,201	1,300	971	1,300	1,300
	Total Interfund Transfers	1,800	2,260	2,500	(2,543)	(2,300)	2,500
	Total Department Expenditures	$ 75,110	$ 56,637	$ 69,500	$ 42,721	$ 64,700	$ 72,500

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

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Adopted Budget FY 2020-21	Actuals Thru 5-13-21 FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
5337	Licenses & Permits	$ 783	$ 783	$ 1,000	$ 783	$ 1,000	$ 1,000
5341	Professional Services	15,000	5,000	10,000	5,000	5,000	10,000
	$10K Mural Projects						
5345	Property & Equip Insurance	6,297	7,291	7,500	7,429	7,500	7,725
5353	Special Dept Expense	-	-	5,000	-	-	5,000
	$5K various programs						
	Total Services and Supplies	22,080	13,074	23,500	13,212	13,500	23,725
	Total Department Expenditures	$ 22,080	$ 13,074	$ 23,500	$ 13,212	$ 13,500	$ 23,725

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

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Adopted Budget FY 2020-21	Actuals Thru 5-13-21 FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
5313	Repair & Maint Buildings	$ 30,233	$ 3,519	$ 20,000	$ -	$ -	$ 20,000
	$17K rehab sleeping facilities						
5337	Licenses & Permits	779	1,594	1,700	1,066	-	1,500
5339	Utilities	-	5,746	6,500	8,975	-	8,500
5341	Professional Services	656,880	656,880	711,000	359,486	719,000	740,550
	$740,000 annual contract						
5345	Property & Equip Insurance	2,130	2,335	19,200	2,395	2,400	19,200
	Total Services and Supplies	690,022	670,074	758,400	371,922	721,400	789,750
5501	Principal	70,532	73,051	75,658	75,658	75,658	76,000
5503	Interest	19,630	16,091	14,504	14,504	14,504	14,070
	Fire engine lease payments						
	Total Debt & Contingency	90,162	89,142	90,162	90,162	90,162	90,070
5703	Equipment	612,245	4,346	4,000	2,450	-	4,000
	Fire apparatus equipment						
	Total Capital Outlay	612,245	4,346	4,000	2,450	-	4,000
5903	Legal Cost Transfer	3,759	5,123	5,300	3,405	4,006	4,000
5905	Finance Cost Transfer	7,101	11,030	11,400	10,370	12,200	12,700
5909	General Govt Transfer	4,799	12,600	13,000	9,689	11,399	13,000
5913	Public Safety Contra - Transfer	(205,200)	(205,900)	(255,900)	(191,850)	(225,706)	(255,900)
	Total Interfund Transfers	(189,541)	(177,147)	(226,200)	(168,386)	(198,101)	(226,200)
	Total Department Expenditures	$ 1,202,888	$ 586,415	$ 626,362	$ 296,148	$ 613,461	$ 657,620

5913: Includes $7,600 from Fund 21 CFD 92-1
5913: Includes $163,000 from Fund 22 Fire Assessment
5913: Includes $85,300 from Fund 23 CFD 2004-1

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

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Adopted Budget FY 2020-21	Actuals Thru 5-13-21 FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
5313	Repair & Maint Buildings	$ 6,378	$ 3,913	$ 5,000	$ 1,916	$ 2,128	$ 2,500
	$1,500 facilities, keys, shelves, etc						
5323	Communications	4,644	5,037	5,400	4,273	4,600	5,400
5333	Dues & Subscriptions						
	$4,600 phones						
5337	Licenses & Permits	457	463	600	463	600	600
5339	Utilities	6,584	5,615	6,500	5,286	6,500	6,500
5341	Professional Services	956,799	1,112,091	1,055,000	925,199	1,055,000	1,086,650
	Patrol Serv 80% share						
	Lieutenant 100%						
	$6,000 K9 expenses						
5345	Property & Equip Insurance	2,130	2,335	2,400	2,395	2,395	2,500
5353	Special Dept Expense	-		-	2,671	2,671	2,000
	Total Services and Supplies	976,992	1,129,454	1,074,900	942,203	1,073,894	1,106,150
5903	Legal Cost Transfer	4,638	7,145	7,300	4,694	5,655	6,000
5905	Finance Cost Transfer	8,901	15,443	15,800	15,405	18,560	17,100
5909	General Gov't Transfer	6,000	17,802	18,000	13,413	16,160	18,000
5913	Public Safety Contra Expense	(236,400)	(248,800)	(310,800)	(209,100)	(251,928)	(375,000)
	Total Interfund Transfers	(216,861)	(208,410)	(269,700)	(175,588)	(211,553)	(333,900)
	Total Department Expenditures	$ 760,131	$ 921,044	$ 805,200	$ 766,615	$ 862,341	$ 772,250

5913: Includes $375,000 from Fund 24 CFD 2004-1

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

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Adopted Budget FY 2020-21	Actuals Thru 5-13-21 FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
5341	Professional Services	$ 111,354	$ 111,768	$ 116,500	$ 56,879	$ 68,000	$ 116,500
5353	Special Dept Expense	-	-	1,000	-		1,000
	Total Services/Supplies	111,354	111,768	117,500	56,879	68,000	117,500
5501	Principal	52,882	52,882	52,900	52,882	52,882	52,882
5503	Interest Expense	5,593	5,841	5,900	2,380	2,380	2,380
	Total Debt & Contingency	58,475	58,723	58,800	55,262	55,262	55,262
5903	Legal Cost Transfer	798	504	550	353	415	550
5905	Finance Cost Transfer	1,501	1,058	1,100	2,425	2,853	1,100
5909	General Gov't Transfer	1,000	1,202	1,300	971	1,142	1,300
5913	Public Safety Contra Expense	(61,500)	(68,200)	(68,200)	(51,900)	(61,059)	(68,200)
	Total Interfund Transfers	(58,201)	(65,436)	(65,250)	(48,151)	(56,649)	(65,250)
	Total Department Expenditures	$ 111,628	$ 105,055	$ 111,050	$ 63,990	$ 66,613	$ 107,512

5913: Includes $53,000 from Fund 21 CFD 92-1 for animal control facility debt
5913: Includes $15,200 from Fund 25 CFD 2004-1 for annual services

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

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Adopted Budget FY 2020-21	Actuals Thru 5-13-21 FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
5003	Salaries Permanent	$ 62,554	$ 89,696	$ 93,098	$ 116,237	$ 93,098	$ 124,473
5004	Salary Savings vacant position	-	-	(14,000)	-	(14,000)	-
5010	Technology Allowance	-	248	250	248	250	-
5011	Car Allowance	55	905	900	908	1,000	1,185
5012	Bi-lingual Pay	75	357	350	706	800	-
5013	Social Security	4,753	6,180	5,632	6,941	7,200	7,578
5015	Medicare	1,111	1,445	1,363	1,690	1,800	1,822
5017	Unemployment Insurance	434	608	499	759	900	760
5019	Workers Compensation	4,116	4,230	4,615	4,401	4,615	5,340
5021	CalPERS City employer rate	9,226	11,276	10,717	11,899	13,000	12,870
5023	CalPERS Employee rate paid by City	5,479	5,531	5,440	4,704	5,440	5,542
5025	Health Insurance	9,285	14,110	13,157	15,898	16,000	17,300
5027	Dental Insurance	662	654	622	821	875	980
5029	Vision Insurance	128	153	132	178	132	208
5031	Life Insurance	155	192	158	237	250	291
	Total Salaries & Benefits	98,033	135,585	122,933	165,627	131,360	178,349
5303	Operating Supplies	83	5	200	97	200	200
5317	Maint & Service Contracts	1,318	1,558	1,600	2,846	1,600	1,600
5319	Small Tools and Equipment	-	-	1,000	-	1,000	1,000
5323	Communications	375	983	1,100	743	808	1,100
5325	Advertising	3,439	2,257	2,500	1,274	1,535	2,500
5329	Printing & Copying	-	567	600	773	829	700
5333	Dues & Subscriptions	-	-	300	2,328	2,500	2,500
5335	Professional Development	56	-	1,000	-	-	3,000
5341	Professional Services	80,324	76,195	94,000	67,779	81,300	80,000
	$40,000 Retainer (Planning)						
	$40,000 General plan						
5343	Liability Insurance	5,079	3,957	4,000	5,246	5,246	5,400
5349	Fidelity Insurance	76	80	200	84	84	90
5353	Special Dept Expense	-	61	100	34	40	50
	Total Services and Supplies	90,750	85,663	106,600	81,204	95,142	98,140
5903	Legal Cost Transfer	1,840	2,310	2,400	1,542	1,858	2,400
5905	Finance Cost Transfer	3,499	4,943	5,100	5,099	6,143	5,100
5909	General Government Transfer	2,401	5,699	5,800	4,324	5,210	5,800
	Total Interfund Transfers	7,740	12,952	13,300	10,965	13,211	13,300
	Total Department Expenditures	$ 196,523	$ 234,200	$ 242,833	$ 257,796	$ 239,713	$ 289,789

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

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Adopted Budget FY 2020-21	Actuals Thru 5-13-21 FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
5003	Salaries Permanent	$ 99,676	$ 101,800	$ 87,626	$ 51,821	$ 87,626	$ 43,175
5005	Salaries Extra Help	-	-	-	10,982	11,000	-
5011	Car Allowance	-	-	-	-	-	105
5012	Bilingual Pay	-	-	-	158	175	-
5013	Social Security	6,492	6,488	5,433	3,960	5,433	2,683
5015	Medicare	1,518	1,517	1,271	926	1,271	628
5017	Unemployment Insurance	543	543	434	304	434	304
5019	Workers Compensation	5,937	6,102	6,204	6,348	6,600	1,839
5021	CalPERS City employer rate	13,082	14,151	11,551	6,126	7,400	5,000
5023	CalPERS Employee rate paid by City	8,584	8,613	7,010	3,011	3,500	2,604
5025	Health Insurance	17,998	19,711	17,628	7,519	12,000	5,519
5027	Dental Insurance	882	858	724	269	724	293
5029	Vision Insurance	190	190	159	62	159	64
5031	Life Insurance	208	208	167	113	167	117
	Total Salaries & Benefits	155,110	160,181	138,207	91,599	136,489	62,331
5303	Operating Supplies	616	645	800	717	818	800
5307	Fuel	959	835	1,200	147	180	1,200
5309	Safety Items	365	-	500	224	243	300
5315	Repair & Maintenance Vehicles	2,879	258	500	732	882	800
5317	Maint & Service Contracts	3,593	2,940	6,000	9,477	10,345	9,000
5319	Small Tools and Equipment	-	-	1,500	51	61	300
5323	Communications	2,279	2,363	2,500	606	670	1,000
5331	Travel, Lodging & Meals	4,722	1,236	3,500	259	312	3,500
5333	Dues & Subscriptions	959	510	1,500	520	627	1,000
5335	Professional Development	1,176	2,026	2,200	2,373	2,859	2,800
5341	Professional Services	1,406	2,144	3,000	27,056	31,287	35,000
5342	Code Enforcement Expense	-	-	2,000	31	37	2,000
5343	Liability Insurance	5,519	5,416	5,500	5,704	6,872	7,000
5347	Vehicle Insurance	-	-	100	-	-	100
5349	Fidelity Insurance	57	60	1,000	63	76	100
5353	Special Departmental Expense	-	(1,065)	-	862	935	1,000
5703	Vehicle	-	-	25,000	24,105	24,105	-
	Total Services and Supplies	24,530	17,368	56,800	72,927	80,309	65,900
5903	Legal Cost Transfer	1,600	1,298	1,400	899	1,083	1,400
5905	Finance Cost Transfer	3,000	2,824	2,900	2,902	3,496	2,900
5909	General Government Transfer	2,100	3,199	3,300	2,460	2,964	3,300
	Total Interfund Transfers	6,700	7,321	7,600	6,261	7,543	7,600
	Total Department Expenditures	$ 186,340	$ 184,870	$ 202,607	$ 170,787	$ 224,341	$ 135,831

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

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Adopted Budget FY 2020-21	Actuals Thru 5-13-21 FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
5311	Repairs & Maintenance	$ -	$ 7,998	$ -	$ -	$ -	$ -
5323	Communications	375	382	400	352	380	380
5340	Professional Srvc-Fee Related	4,826	4,061	5,000	3,327	4,000	2,900
	$4,000 plan check outsourced						
5341	Professional Services	33,156	10,668	12,000	11,208	11,450	12,000
5353	Special Dept Expense	1,203	569	1,000	773	800	1,000
	Total Services and Supplies	39,560	23,678	18,400	15,660	16,630	16,280
5903	Legal Cost Transfer	80	288	300	192	225	300
5905	Finance Cost Transfer	100	710	800	800	941	800
5909	General Government Transfer	100	800	850	635	747	850
	Total Interfund Transfers	280	1,798	1,950	1,627	1,913	1,950
	Total Department Expenditures	$ 39,840	$ 25,476	$ 20,350	$ 17,287	$ 18,543	$ 18,230

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

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Adopted Budget FY 2020-21	Actuals Thru 5-13-21 FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
5003	Salaries Permanent	$ 75,309	$ 145,424	$ 179,878	$ 124,780	$ 179,878	$ 147,024
5005	Salaries Extra Help	9,966	12,035	13,650	8,544	13,650	15,000
5007	Overtime	2,101	2,702	3,000	1,588	3,000	-
5009	Certificate Pay	-	-	12,000	-	12,000	-
5011	Car Allowance	2,718	2,450	2,500	1,100	2,500	1,200
5012	Bilingual Pay	1,000	1,000	1,000	2,063	1,000	-
5013	Social Security	5,608	9,677	12,385	8,031	12,385	9,190
5015	Medicare	1,312	2,263	2,806	1,878	2,806	2,149
5017	Unemployment Insurance	1,190	1,700	2,477	1,143	2,477	2,153
5019	Workers Compensation	5,725	5,885	10,047	6,122	10,047	10,342
5021	CalPERS City employer rate	5,391	13,143	13,809	11,899	13,809	11,319
5023	CalPERS Employee rate paid by City	-	-	4,073	-	-	-
5025	Health Insurance	32,751	50,468	58,706	44,628	58,706	49,294
5027	Dental Insurance	1,391	2,404	3,204	2,010	3,204	2,423
5029	Vision Insurance	310	495	637	473	637	488
5031	Life Insurance	296	404	391	324	391	316
	Total Salaries & Benefits	145,068	250,050	320,563	214,583	316,490	250,898
5303	Operating Supplies	10,452	10,135	12,000	3,122	3,648	12,000
	$1,000 painting supplies						
	$1,500 misc supplies						
	$5,000 routine ground bark						
5305	Chemicals (pesticides, etc)	2,446	2,340	3,500	170	205	2,500
	$1,300 Soccer Park						
	$1,200 all other parks						
5307	Fuel	7,631	8,620	9,000	5,875	6,214	9,000
5309	Safety Items	2,509	2,492	2,800	2,276	2,341	2,500
5311	Repair & Maintenance	10,563	24,334	22,000	18,479	14,428	25,000
	$4,000 tree removal						
	$4,000 current tree trimming						
	$3,100 Soccer Park						
	$6,200 all other parks						
5313	Repair & Maint Buildings	4,046	1,969	20,000	3,122	10,000	5,000
5315	Repair & Maint Vehicles	5,223	12,090	12,500	4,467	5,214	5,200
5317	Maint & Service Contracts	-	248	-	1,103	255	300
5319	Small Tools and Equip.	7,751	6,123	4,000	1,811	2,087	5,500
5323	Communications	4,288	2,922	2,900	3,508	3,973	4,000
	$2,400 cell phone exp (4)						
	$1,800 phone allowances (8)						
5325	Advertising	733	-	500	-	-	-
5331	Travel, Lodging & Meals	2,994	4,715	4,000	-	-	4,000
5335	Professional Development	1,415	3,589	4,000	1,581	1,700	2,900
5337	Licenses & Permits	172	327	400	1,503	1,811	1,500
5339	Utilities	30,572	4,582	29,000	374	29,000	29,000
	$5,000 Soccer Park						
	$2,400 little league fields						
	$21,000 City Water						
5341	Professional Services	6,465	5,795	7,000	5,462	5,849	7,000
	$3,000 uniform cleaning						
	$1,000 tests, physicals, livescans						
5343	Liability Insurance	4,911	4,561	4,700	5,075	5,075	5,200
5345	Property & Other Insurance	3,395	4,562	4,700	4,556	4,556	4,700
5349	Fidelity Insurance	48	50	100	52	52	60
5353	Special Dept Expense	8,225	621	3,000	548	600	1,500
	Total Services/Supplies	113,839	100,075	146,100	63,084	97,009	126,860
5703	Park Improvements	-	-	24,000	-	3,000	-
5703	Capital Outlay & Equipment	-	-	17,000	15,696	17,000	-
	Total Capital Outlay	-	-	41,000	15,696	20,000	-

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

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Adopted Budget FY 2020-21	Actuals Thru 5-13-21 FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
	PARKS EXPENDITURES, continued						
5903	Legal Cost Transfer	1,199	2,600	2,700	1,734	2,089	965
5905	Finance Cost Transfer	2,201	5,646	5,800	5,800	6,988	7,535
5909	General Govt Transfer	1,499	6,501	6,800	5,068	6,106	6,800
5911	Parks Contra - Transfer	(63,500)	(58,600)	(58,600)	(43,950)	(52,952)	(58,600)
	Total Interfund Transfers	(58,601)	(43,853)	(43,300)	(31,348)	(37,769)	(43,300)
	Total Department Expenditures	$ 200,306	$ 306,272	$ 464,363	$ 262,015	$ 395,730	$ 334,458

5911: Includes $58,600 from Fund 27 CFD 2004 Parks

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

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Adopted Budget FY 2020-21	Actuals Thru 5-13-21 FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
5003	Salaries Permanent	$ 86,137	$ 97,674	$ 110,528	$ 92,596	$ 110,528	$ 113,959
5005	Salaries Extra Help	55,413	41,109	34,000	9,416	34,000	65,000
	Assumes regular programs by Oct 2021						
5007	Overtime	521	601	800	429	800	-
5011	Car Allowance	2,183	1,955	2,400	1,652	2,400	1,500
5012	Bilingual Pay	963	1,888	2,000	1,788	2,000	-
5013	Social Security	9,196	8,439	9,377	6,008	9,377	7,158
5015	Medicare	2,150	1,974	2,298	1,405	2,298	1,674
5017	Unemployment Insurance	4,098	3,040	3,100	1,106	3,100	6,101
5019	Workers Compensation	3,673	3,775	6,300	3,927	6,300	868
5021	CalPERS City employer rate	7,461	8,556	8,089	8,483	8,600	10,127
5023	CalPERS Employee rate paid by City	2,308	2,504	706	2,272	2,400	3,027
5025	Health Insurance	39,716	46,332	47,256	43,672	47,256	47,235
5027	Dental Insurance	2,255	2,416	2,389	2,073	2,389	2,750
5029	Vision Insurance	487	515	464	482	464	543
5031	Life Insurance	314	311	283	287	283	333
	Total Salaries & Benefits	216,875	221,089	229,990	175,596	232,195	260,275
5323	Communications	-	601	600	485	522	600
5335	Professional Development	-	-	500	150	181	1,500
5341	Professional Services	-	734	500	-	-	500
5343	Liability Insurance	3,471	4,164	4,300	3,590	3,590	3,700
5349	Fidelity Insurance	38	40	100	42	42	500
5351	Community Promotion	11,317	8,485	11,000	1,985	2,500	15,000
	$3,000 holiday decorations						
5353	Special Dept Expense	7	787	1,000	690	850	1,000
Youth Programs							
5357	Basketball	2,548	3,202	2,000	47	57	3,600
5365	Swimming	800	200	500	-	-	500
5367	Tennis	-	58	100	-	-	-
5369	Wrestling	2,389	4,723	-	-	-	3,000
5371	Youth Soccer	14,400	13,867	14,000	-	-	14,000
5399	Other Youth Programs	1,607	1,450	2,300	133	160	2,300
Adult Programs							
5362	Basketball	291	3,106	1,500	-	-	3,200
	Shorter season 16 teams						
5364	Adult Aerobics/Zumba	-	-	500	-	-	500
5372	Adult Soccer	8,279	4,964	2,000	-	-	3,000
	Spring seasons only						
	Total Services/Supplies	45,147	46,381	40,900	7,122	7,902	52,900
5705	Capital Equipment	-	7,578	-	-	-	-
	Total Capital Outlay	-	7,578	-	-	-	-
5903	Legal Cost Transfer	1,359	2,238	2,300	1,478	1,781	2,300
5905	Finance Cost Transfer	2,598	4,854	4,900	4,900	5,904	4,900
5909	General Govt Transfer	1,800	5,499	5,600	4,174	5,029	5,600
5911	Recreation Contra - Transfer	(20,000)	(20,000)	(20,000)	(11,325)	(13,645)	(20,000)
	Total Interfund Transfers	(14,243)	(7,409)	(7,200)	(773)	(931)	(7,200)
	Total Department Expenditures	$ 247,779	$ 267,639	$ 263,690	$ 181,945	$ 239,166	$ 305,975

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

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

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Adopted Budget FY 2020-21	Actuals Thru 5-13-21 FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
5003	Salaries Permanent	$ 20,471	$ 24,123	$ 5,657	$ 21,789	$ 5,657	$ 21,446
5005	Salaries Life Guards	21,904	22,022	25,000	-	-	25,000
5007	Overtime	122	100	100	71	100	-
5009	Certificate Pay	-		1,500	-	1,500	3,500
5011	Car Allowance	588	600	300	550	700	600
5012	Bilingual Pay	225	450	200	413	450	-
5013	Social Security	2,946	2,831	1,962	1,290	1,962	1,367
5015	Medicare	689	662	445	302	445	320
5017	Unemployment Insurance	1,817	1,543	1,200	173	1,200	1,136
5019	Workers Compensation	4,327	4,447	1,250	4,627	5,100	130
5021	CalPERS City employer rate	1,701	1,976	746	1,884	2,100	1,821
5023	CalPERS Employee rate paid by City	385	417	453	379	453	453
5025	Health Insurance	8,250	10,717	2,547	9,905	11,000	8,226
5027	Dental Insurance	449	483	141	433	600	422
5029	Vision Insurance	96	113	28	103	150	85
5031	Life Insurance	66	68	17	60	100	50
	Total Salaries & Benefits	64,036	70,552	41,546	41,979	31,517	64,556
5303	Operating Supplies	296	277	700	863	1,000	1,000
5305	Chemicals	14,033	10,385	12,500	7,933	8,100	12,500
5309	Safety Items	1,787	339	1,200	1,275	1,500	1,500
5311	Repair & Maintenance	453	976	13,000	-	-	3,000
5319	Small Tools and Equipment	3,245	-	500	805	970	970
5323	Communications	248	341	300	315	500	300
5337	Licenses & Permits	784	784	900	784	800	900
5341	Professional Services	2,445	-	-	-	-	-
5343	Liability Insurance	3,019	3,442	3,500	3,122	3,122	3,300
5345	Property & Equip Insurance	1,132	1,521	1,600	1,519	1,519	1,600
5349	Fidelity Insurance	28	30	100	31	37	50
5353	Special Dept Expense	2,940	-	3,000	-	-	1,000
	Total Services and Supplies	30,410	18,095	37,300	16,647	17,548	26,120
5903	Legal Cost Transfer	958	866	900	578	696	900
5905	Finance Cost Transfer	1,799	1,941	2,100	2,101	2,531	2,100
5909	General Government Transfer	1,201	2,202	2,300	1,715	2,066	2,300
5911	Pool Contra - Transfer	(20,000)	(20,000)	(20,000)	(18,675)	(22,500)	(23,000)
	Total Interfund Transfers	(16,042)	(14,991)	(14,700)	(14,281)	(17,207)	(17,700)
	Total Department Expenditures	$ 78,404	$ 73,656	$ 64,146	$ 44,345	$ 31,858	$ 72,976

5911: Includes $23,000 from Fund 27 CFD 2004 Parks

City of Live Oak
General Fund 10
Departmental Expenditures 1057 - Community Services

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Adopted Budget FY 2020-21	Actuals Thru 5-13-21 FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
5301	Office Supplies	$ -	$ 3,953	$ -	$ -	$ -	$ -
5353	Special Dept Expense	-	1,489	-	-	-	-
	Total Services/Supplies	-	5,442	-	-	-	-
	Total Department Expenditures	$ -	$ 5,442	$ -	$ -	$ -	$ -

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

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Adopted Budget FY 2020-21	Actuals Thru 5-13-21 FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
5003	Salaries Permanent	$ 10,337	$ 7,234	$ 7,400	$ 3,326	$ 7,400	$ 4,430
5005	Salaries Extra Help	408	3,460	3,500	2,764	3,500	-
5007	Overtime	30	-	-	-	-	-
5011	Car Allowance	166	196	200	106	200	30
5012	Bilingual Pay	31	44	50	69	50	-
5013	Social Security	713	671	697	373	697	277
5015	Medicare	167	157	158	87	158	65
5017	Unemployment Insurance	478	490	489	128	489	43
5019	Workers Compensation	60	62	440	65	440	190
5021	CalPERS City employer rate	92	83	84	156	170	423
5023	CalPERS Employee rate paid by City	-	-	-	-	-	156
5025	Health Insurance	962	889	900	1,323	1,500	1,883
5027	Dental Insurance	40	36	40	60	80	110
5029	Vision Insurance	7	6	7	10	14	18
5031	Life Insurance	7	5	7	9	12	17
	Total Salaries & Benefits	13,498	13,333	13,972	8,476	14,710	7,642
5303	Operating Supplies	437	667	800	-	-	500
5309	Safety Items	144	318	500	253	305	2,500
	$1,800 defibrillator						
5313	Repair & Maint Buildings	38,466	48,057	47,000	18,594	21,523	45,000
	$4,800 generator servicing					-	
	$12,000 community building upgrades					-	
5323	Communications	6,982	9,361	9,700	8,271	9,145	9,700
5337	Licenses & Permits	2,084	1,862	2,100	734	750	2,100
5339	Utilities	35,550	27,190	28,500	20,237	22,198	27,000
5345	Property & Equip Insurance	3,535	3,489	3,800	6,670	8,036	8,000
5349	Fidelity Insurance	-	70	-	73	88	100
	Total Services and Supplies	87,198	91,014	92,400	54,832	62,045	94,900
5705	Furniture/Equipment	1,097	-	-	-	-	-
	Total Capital Outlay	1,097	-	-	-	-	-
	Total Department Expenditures	$ 101,793	$ 104,347	$ 106,372	$ 63,308	$ 76,755	$ 102,542



Water & Sewer Operations

City of Live Oak
Fund 12
Department 1200 - Water Enterprise

Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Adopted Budget FY 2020-21	Actuals Thru 5-13-21 FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
	REVENUES						
4169	Services Charges	$ 873,133	$ 873,379	$ 920,000	$ 765,315	$ 815,205	$ 920,000
4405	Penalty Charges	6,453	4,434	4,000	-	-	4,000
4404	Services Miscellaneous	-	1,913	1,500	(222)	(222)	1,500
4401	Interest Earnings	1,977	463	-	-	-	-
4172	Contributed Capital Grants	577,087	1,417,165	-	-	-	-
	TOTAL FUND REVENUES	$ 1,458,650	$ 2,297,354	$ 925,500	$ 765,093	$ 814,983	$ 925,500
	EXPENDITURES						
5001	Salaries Elected	$ 1,951	$ 2,182	$ 1,896	$ 2,006	$ 2,200	$ 2,520
5003	Salaries Permanent	184,043	292,850	271,668	274,499	310,000	342,368
5005	Salaries Extra Help	22,091	23,232	10,000	8,488	10,000	-
5000	Salary Savings vacant positions	-	-	(15,000)	-	(15,000)	-
5006	Outsourced Personnel	22,512	-	-	-	-	-
5007	Overtime	3,241	4,509	4,500	2,189	4,500	-
5010	Technology Allowance	-	247	300	248	300	-
5011	Car Allowance	1,095	1,689	1,700	1,681	1,700	1,995
5012	Bilingual Pay	-	3,687	3,700	3,644	3,700	-
5013	Social Security	12,633	19,067	16,876	17,205	18,100	21,294
5015	Medicare	2,954	4,459	4,008	4,091	4,100	5,030
5017	Unemployment Insurance	2,610	2,854	1,953	3,027	3,300	3,541
5019	Workers Compensation	11,843	12,173	17,625	12,665	17,625	21,394
5020	CalPERS Unfunded Liability	38,323	26,114	19,100	21,499	24,000	13,900
	$139,000, 10% to Water						
5021	CalPERS City employer rate	16,449	27,851	26,938	26,728	29,000	34,820
5022	Noncash pension expense GASB	41,292	(39,584)	-	-	-	-
5023	CalPERS Employee rate paid by C	5,885	6,069	6,163	5,250	6,163	7,613
5025	Health Insurance	49,194	68,014	44,524	66,894	71,000	80,644
5027	Dental Insurance	3,706	3,901	3,347	3,896	4,500	4,663
5029	Vision Insurance	734	886	673	881	950	926
5031	Life Insurance	682	818	658	840	900	932
5024	OPEB ARC Expense	187	197	-	-	-	-
	Total Salaries & Benefits	421,425	461,215	420,629	455,731	497,038	541,640
5301	Office Supplies	2,579	2,012	2,200	1,312	2,200	2,000
5303	Operating Supplies	3,611	3,374	3,500	1,941	2,300	3,500
5305	Chemicals	25,245	39,446	38,000	37,500	38,000	38,000
5307	Fuel	3,429	2,925	3,500	906	1,080	3,000
5309	Safety Items	1,118	753	800	770	800	800
5311	Repair & Maintenance	29,952	32,246	42,000	25,138	28,000	42,000
	$10K tree trimming						
5312	Repair Distribution System	-	182	12,000	9,667	11,200	12,000
	$7K booster pump interface						
5313	Repair & Maint Buildings	54	-	500	-	-	500
5315	Repair & Maint Vehicles	3,841	4,248	4,000	3,724	4,000	3,400
5317	Maint & Service Contracts	16,058	8,688	15,000	13,336	14,815	18,000
	$2,500 Tesco Electrical maint						
	$5,000 uniform services						
5319	Small Tools and Equip	3,238	1,912	2,500	3,095	3,685	3,700
5321	Rents & Leases	8,450	5,337	6,200	5,252	5,980	6,000
5323	Communications	1,828	4,198	4,200	3,232	3,463	4,000

City of Live Oak
Fund 12
Department 1200 - Water Enterprise

Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Adopted Budget FY 2020-21	Actuals Thru 5-13-21 FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
	WATER EXPENDITURES cont.						
5325	Advertising	-	-	500	-	-	-
5327	Postage	6,103	4,761	5,800	6,958	7,675	7,700
5329	Printing & Copying	3,759	3,768	3,900	3,922	4,700	4,700
5331	Travel, Lodging & Meals	200	969	1,000	-	-	-
5333	Dues & Subscriptions	4,049	-	4,000	704	840	1,000
5335	Professional Dev	759	6,023	4,000	448	530	4,000
5337	Licenses & Permits	13,125	15,765	16,000	17,751	20,900	18,000
5339	Utilities	161,652	190,532	195,000	173,015	195,000	195,000
5341	Professional Services	182,474	103,124	120,000	93,824	107,000	165,000
	$13,000 audit services						
	$45,000 water rate study						
	$39,500 accounting services						
	$10,000 City Engineer						
	$11,000 Yuba City Lab						
	$7,000 Alliant Networking Service						
5343	Liability Insurance	15,397	12,810	13,000	15,907	15,907	16,400
5345	Property & Other Insur	11,709	15,471	15,500	15,525	15,525	16,000
5349	Fidelity Insurance	199	210	500	220	220	225
5353	Special Dept Expense	175	175	500	175	200	500
	Total Services/Supplies	499,004	458,929	514,100	434,322	484,020	565,425
5501	Principal	40,000	-	40,000	-	-	40,000
5503	Interest	44,200	21,253	41,800	21,183	25,218	25,218
	Total Debt Service	84,200	21,253	81,800	21,183	25,218	65,218
5705	Capital Projects	-	775	75,000	11,081	13,192	75,000
	MXU meters replace 325 units						
5705	Grant Funded Projects	577,087	-	-	-	-	-
	Total Capital Outlay	577,087	775	75,000	11,081	13,192	75,000
5903	Legal Cost Transfer	7,760	5,919	6,000	3,855	4,589	5,000
5905	Finance Cost Transfer	14,897	12,971	13,000	13,001	15,477	18,000
5909	General Govt Transfer	10,101	14,899	15,000	11,181	13,311	11,000
5911	Engineering Transfer	1,200	3,170	3,200	4,041	4,811	3,200
	Total Interfund Transfers	33,958	36,959	37,200	32,078	38,188	37,200
	TOTAL FUND EXPENDITURES	$ 1,615,674	$ 979,131	$ 1,128,729	$ 954,395	$ 1,057,656	$ 1,284,483

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

Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Adopted Budget FY 2020-21	Actuals Thru 5-13-21 FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
	REVENUES						
4401	Services Charges	$ 2,272,082	$ 2,318,010	$ 2,355,000	$ 1,977,118	$ 2,091,000	$ 2,355,000
4405	Penalty Charges	17,706	10,289	10,200	-	-	10,200
4169	Interest Earnings	68,096	52,994	32,000	12,029	15,000	32,000
	TOTAL FUND REVENUES	$ 2,357,884	$ 2,381,293	$ 2,397,200	$ 1,989,147	$ 2,106,000	$ 2,397,200
	EXPENDITURES						
5001	Salaries Elected	$ 1,951	$ 2,164	$ 1,896	$ 2,006	$ 1,896	$ 2,520
5003	Salaries Permanent	265,955	398,668	573,268	367,776	573,268	542,351
5000	Salary Savings vacant positions	-	-	-	-	-	(63,548)
5005	Salaries Extra Help	26,133	26,966	29,000	8,470	29,000	-
5006	Outsourced Personnel	33,768	-	-	78,420	80,000	-
5007	Overtime	2,803	4,039	4,000	2,042	4,000	-
5009	Certificate Pay	-		17,000	-	17,000	-
5010	Technology Allowance	-	495	500	495	500	-
5011	Car Allowance	4,279	5,960	6,000	5,690	6,000	6,555
5012	Bilingual Pay	-	3,818	-	3,850	3,850	-
5013	Social Security	18,118	25,577	35,575	22,874	35,575	29,824
5015	Medicare	4,238	5,982	8,411	5,483	8,411	7,074
5017	Unemployment Insurance	2,918	3,244	3,537	3,253	3,537	4,214
5019	Workers Compensation	40,098	58,995	37,911	61,375	72,000	30,381
5020	CalPERS Unfunded Liability	18,395	69,639	76,400	57,330	76,400	62,550
	$139,000, 45% to Sewer						
5021	CalPERS City employer rate	26,946	40,428	64,293	38,456	64,293	50,204
5022	Noncash pension expense GASB 68	29,022	38,406	-	-	-	-
5023	CalPERS Employee rate paid by City	12,832	13,057	11,580	11,183	11,580	15,457
5024	OPEB Expense - GASB 75	187	197	-	-	-	-
5025	Health Insurance	60,043	80,994	111,738	80,909	111,738	104,628
5027	Dental Insurance	4,199	4,773	6,146	4,380	6,146	6,015
5029	Vision Insurance	818	1,001	1,214	965	1,214	1,186
5031	Life Insurance	815	985	1,199	965	1,199	1,191
	Total Salaries & Benefits	553,518	785,388	989,668	755,922	1,107,607	800,602
5301	Office Supplies	2,898	2,224	2,800	1,655	1,680	2,800
5303	Operating Supplies	12,156	5,252	6,000	3,843	4,015	6,000
	$3,000 grease/oil						
5305	Chemicals	1,982	10,469	11,000	11,967	11,980	15,000
	$15,000 polymers						
5307	Fuel	9,597	13,503	14,000	8,449	8,974	16,000
5308	Inventory	2,584	13,769	15,000	10,124	11,911	15,000
	$15,000 UV lights						
	$2,000 lift station backup radio						
5309	Safety Items	1,559	2,635	3,000	1,424	1,600	1,500
5311	Repair/Maint WWTP	86,753	90,737	130,000	103,000	130,000	130,000
	$15,000 clarifier repair						
	$25,000 backup pump						
	$50,000 oxidation ditch						
	$35,000 lagoon clean out						
	$5,000 misc plant repairs						
5312	Repairs/Maint Collection System	66,266	43,775	75,000	13,393	15,502	75,000
	$7,000 pressure sensors lift stations						
	$50,000 various line repairs						
	$9,000 misc lift station repairs						

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

Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Adopted Budget FY 2020-21	Actuals Thru 5-13-21 FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
	SEWER EXPENDITURES cont.						
5313	Repair & Maint Buildings	393	66	9,000	73	86	9,000
	$7,000 alarm chemical bldg						
5315	Repair & Maint Vehicles	4,826	2,240	4,000	6,633	5,475	13,000
	$5,000 routine maint 5 vehicles						
	$3,000 trans work unit 117						
	$5,000 routine maint vac truck						
5317	Maint & Service Contracts	34,044	26,291	35,000	14,136	15,582	63,000
	$18,000 UV Coombs Hopkins						
	$15,000 SCADA Stantec						
	$7,000 electrical maint Tesco						
	$15,000 generator servicing						
	$8,000 Hach						
5319	Small Tools and Equip	8,630	10,258	10,500	5,462	5,712	4,800
5321	Rents & Leases	10,084	11,671	12,500	9,179	10,038	12,500
	$1,000 copier lease						
5323	Communications	6,519	10,385	10,500	20,362	22,635	22,600
5325	Advertising	1,450	-	500	490	576	600
5327	Postage	6,122	4,673	5,800	6,951	7,578	7,500
5329	Printing & Copying	4,142	3,768	4,000	3,922	4,614	4,000
5331	Travel, Lodging & Meals	-	-	500	-	-	-
5333	Dues & Subscriptions	1,395	10	1,500	3,234	3,805	3,800
5335	Professional Dev	541	125	8,000	510	600	500
5337	Licenses & Permits	19,728	20,126	21,000	29,362	33,706	30,000
	$7,000 WWTP permit SWRCB						
	$3,000 FRAQMD generators						
	$2,000 SWRCP LS permit						
	$1,000 Sutter Co permit						
5339	Utilities	45,598	31,721	33,000	27,604	29,524	33,000
5338	Utilities - Sewage Plant	137,169	159,788	164,000	136,960	147,451	165,000
5341	Professional Services	487,382	232,977	190,000	192,803	220,081	235,000
	$22,000 audit 50% share						
	$75,000 accounting services 35%						
	$75,000 Yuba City Lab						
	$25,000 Bill Lewis						
5343	Liability Insurance	33,407	27,114	28,000	34,511	34,511	35,500
5345	Property & Other Insurance	38,177	50,294	52,000	50,510	50,510	52,000
5349	Fidelity Insurance	342	359	800	377	377	400
5353	Special Departmental Expense	280	280	500	280	500	500
5360	Sludge Removal	13,848	18,734	15,000	9,138	7,104	15,000
	Total Services/Supplies	1,037,872	793,244	862,900	706,352	786,127	969,000
5501	Principal	-	-	280,000	-	-	280,000
5503	Interest	84,129	103,044	78,250	14,371	14,371	14,370
	Total Debt Service	84,129	103,044	358,250	14,371	14,371	294,370
5701	Buildings & Structures	-	-	110,000	-	-	20,000
	$20,000 misc bldg repairs						
5705	Capital Projects	-	-	1,700,000	76,125	100,000	1,600,000
	$740,000 "P" Street lift station						
	$210,000 engineering/contingencies						
	$750,000 solar project						
	Total Capital Outlay	-	-	1,810,000	76,125	100,000	1,620,000
5903	Legal Cost Transfer	17,756	10,540	10,800	6,931	8,154	6,000
5905	Finance Cost Transfer	33,799	22,946	23,200	23,198	27,292	28,200
5909	General Govt Transfer	23,200	26,502	26,800	19,973	23,500	21,006
5911	Engineering Cost Transfer	2,900	5,698	6,100	7,708	9,068	11,700
	Total Interfund Transfers	77,655	65,686	66,900	57,810	68,014	66,906
	TOTAL FUND EXPENDITURES	$ 1,753,174	$ 1,747,362	$ 4,087,718	$ 1,610,580	$ 2,076,119	$ 3,750,878

Streets & Roads Departments

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

Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Adopted Budget FY 2020-21	Actuals Thru 5-13-2021 FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
	REVENUES						
4157	Cal Trans Reimbursement	$ 7,341	$ 6,673	$ 7,500	$ 6,673	$ 6,700	$ 6,000
4158	Recology Road Maint	10,313	12,231	-	15,362	15,362	-
4159	Traffic Congestion Relief	-	9,938	-	-	-	-
4169	Interest Earnings	(23)	7,179	4,000	1,594	1,750	2,000
4301	Interfund Transfer	-	33,412	-	-	-	-
4500	2103 Gas Tax	26,937	53,332	74,691	72,021	78,865	81,200
4501	2105 Gas Tax	45,691	40,923	46,857	39,412	42,034	43,300
4503	2106 Gas Tax	28,693	28,539	32,692	31,669	34,380	35,400
4505	2107 Gas Tax	59,784	51,100	56,369	48,218	50,692	52,200
4507	2107.5 Gas Tax	2,000	2,000	2,000	2,000	2,353	2,400
4508	State Gas Tax Rehab	-	43,115	151,930	-	-	-
4509	State Gas Tax Prior Yrs	-	111,278	-	110,168	115,107	118,500
4601	Grant Proceeds	17,083	-	-	-	-	-
	TOTAL FUND REVENUES	$ 197,819	$ 399,720	$ 376,039	$ 327,117	$ 347,243	$ 341,000

City of Live Oak
Fund 14
Department 1400 Streets/Roads

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Adopted Budget FY 2020-21	Actuals Thru 5-13-21 FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
	EXPENDITURES						
5003	Salaries Permanent	$ 36,349	$ 98,161	$ 126,507	$ 81,813	$ 126,507	$ 102,323
5005	Salaries Extra Help	9,965	12,035	13,650	8,544	13,650	13,650
5007	Overtime	1,542	2,625	3,000	1,601	3,000	-
5011	Car Allowance	25	-	-	-	-	60
5012	Bilingual Pay	150	300	300	275	300	-
5013	Social Security	2,904	6,773	8,275	5,557	8,275	6,348
5015	Medicare	679	1,584	1,966	1,300	1,966	1,485
5017	Unemployment Insurance	835	1,270	2,325	860	2,325	1,849
5019	Workers Compensation	2,234	2,296	9,123	2,389	9,123	7,935
5019	CalPERS Unfunded Liability	-	17,410	19,100	14,333	19,100	13,900
	$139,000, 10% to Streets						
5021	CalPERS City employer rate	2,498	9,978	10,439	9,016	10,439	9,249
5023	CalPERS Employee rate paid by City	384	417	2,307	378	2,307	453
5025	Health Insurance	6,429	18,251	15,176	17,228	19,000	16,347
5027	Dental Insurance	531	1,201	1,171	859	1,171	962
5029	Vision Insurance	101	209	243	184	243	202
5031	Life Insurance	116	239	266	194	266	200
	Total Salaries & Benefits	64,742	172,749	213,848	144,531	217,672	174,963
5301	Office Supplies	2,446	1,913	2,500	1,266	1,300	2,500
5303	Operating Supplies	3,199	1,388	2,000	1,355	1,400	2,000
5305	Chemicals	-	256	500	341	400	500
5307	Fuel	801	230	500	271	275	500
5308	Signs	1,040	1,588	1,500	2,588	3,045	3,050
5309	Safety Items	2,125	1,815	2,000	2,393	2,450	2,450
5311	Repair & Maintenance	27,449	(7,952)	12,000	7,252	7,900	12,000
	$10,000 tree trimming						
5315	Repair & Maint Vehicles	4,050	2,610	3,000	2,254	2,500	3,000
5319	Small Tools and Equip	1,581	2,656	2,000	1,552	1,635	2,000
5321	Rents & Leases	179	647	800	1,405	1,475	1,500
5323	Communications	1,998	1,461	1,500	1,436	1,560	1,600
5329	Printing & Copying	696	243	500	154	160	150
5331	Travel, Lodging & Meals	-	1,062	500	-	-	-
5333	Dues & Subscriptions	815	961	1,000	1,309	1,540	1,540
5335	Professional Dev.	-	-	500	453	500	500
5337	Licenses & Permits	1,171	-	1,200	1,107	1,302	1,310
5339	Utilities	1,353	1,830	2,000	2,050	2,214	2,200
5341	Professional Services	11,097	41,759	25,000	24,961	50,450	50,450
	$19,700 accounting services 10%						
5341	Street Sweeping Services	22,809	-	23,000	20,736	23,000	23,000
5343	Liability Insurance	3,242	3,341	3,500	3,352	3,352	4,000
5345	Property & Other Insur	1,553	1,785	1,900	1,856	1,856	2,100
5349	Fidelity Insurance	-	30	-	31	31	50
5353	Special Department Expense	-	-	-		-	500
	Total Services and Supplies	87,604	57,623	87,400	78,122	108,345	116,900
5703	Vehicles & Heavy Equip	-	-	62,000	27,252	62,000	-
5705	Capital Projects	-	-	50,000	-	50,000	50,000
	$50,000 signs and striping						
	Total Equipment & Projects	-	-	112,000	27,252	112,000	50,000

City of Live Oak
Fund 14
Department 1400 Streets/Roads

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Adopted Budget FY 2020-21	Actuals Thru 5-13-21 FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
STREETS / ROADS EXPENDITURES cont.							
5901	Interfund Transfer	26,012	2,200	-			-
5903	Legal Cost Transfer	1,120	1,804	1,900	1,220	1,435	1,900
5905	Finance Cost Transfer	2,100	3,797	3,900	3,899	4,587	9,000
5909	General Govt Transfer	1,400	4,399	4,500	3,355	3,947	4,500
5911	Engineering Transfer	201	941	1,000	1,263	1,486	1,000
	Total Interfund Transfers	30,833	13,141	11,300	9,737	11,455	16,400
	TOTAL FUND EXPENDITURES	$ 183,179	$ 243,513	$ 424,548	$ 259,642	$ 449,472	$ 358,263



Other Operating Funds

City of Live Oak
Fund 14
Department 1415 - Storm Drains

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Adopted Budget FY 2020-21	Actuals Thru 5-13-21 FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
5311	Repair & Maintenance	$ -	$ -	$ 1,500	$ -	$ -	$ 1,500
	$1,500 generator servicing						
5337	Licenses & Permits	320	352	400	419	425	425
5339	Utilities	1,699	1,401	1,500	1,237	1,500	1,500
5341	Professional Services	388	-	-	58	75	75
	Total Services and Supplies	2,407	1,753	3,400	1,714	2,000	3,500
	TOTAL FUND EXPENDITURES	$ 2,407	$ 1,753	$ 3,400	$ 1,714	$ 2,000	$ 3,500

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

Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Adopted Budget FY 2020-21	Actuals Thru 5-13-21 FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
	REVENUES						
4511	Transportation Tax Non Transit	$ 403,657	$ 420,827	$ 390,000	$ -	$ -	$ 390,000
4169	Interest Earnings	13,367	11,416	5,000	3,478	3,700	3,000
	TOTAL FUND REVENUES	$ 417,024	$ 432,243	$ 395,000	$ 3,478	$ 3,700	$ 393,000
	EXPENDITURES						
5311	Repair & Maintenance	$ -	$ -	$ -	$ 34	$ 35	$ -
5333	Dues & Subscriptions	815	1,062	1,000	1,309	1,310	1,300
5341	Professional Services	2,960	8,511	15,000	612	700	10,000
	Total Services and Supplies	3,775	9,573	16,000	1,955	2,045	11,300
5705	Capital Projects	-	-	370,000	25,960	28,000	350,000
	$350,000 Highway 99 utility re-location project						
	Total Capital Outlay	-	-	370,000	25,960	28,000	350,000
5901	Interfund Transfer	382,749	38,823	-	-	-	-
5903	Legal Cost Transfer	158	72	100	66	80	100
5905	Finance Cost Transfer	200	265	300	300	353	300
5909	General Govt Transfer	198	298	300	223	262	300
5911	Engineering Cost Transfer	-	57	100	125	148	100
	Total Interfund Transfers	383,305	39,515	800	714	843	800
	TOTAL FUND EXPENDITURES	$ 387,080	$ 49,088	$ 386,800	$ 28,629	$ 30,888	$ 362,100

City of Live Oak
Fund 16
Department 1600 - Vehicle Code Fines

Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Adopted Budget FY 2020-21	Actuals Thru 5-13-21 FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
	REVENUES						
4511	Transportation Tax Non Transit	$ 4,230	$ 5,140	$ -	$ 3,134	$ 3,300	$ 5,000
4169	Interest Earnings	6	73	-	24	35	25
	TOTAL FUND REVENUES	$ 4,236	$ 5,213	$ -	$ 3,158	$ 3,335	$ 5,025
	EXPENDITURES						
5913	Public Safety Expenditure	$ 1,400	$ -	$ -	$ -	$ -	$ -
	Total Services and Supplies	1,400	-	-	-	-	-
	TOTAL FUND EXPENDITURES	$ 1,400	$ -	$ -	$ -	$ -	$ -

City of Live Oak
Fund 17
Department 1700 - COPS

Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Adopted Budget FY 2020-21	Actuals Thru 5-13-21 FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
	REVENUES						
4607	COPS Grant	$ 111,221	$ 154,373	$ 100,000	$ 259,899	$ 259,899	$ 100,000
4169	Interest Earnings	6,123	5,931	3,000	1,146	1,350	1,000
	TOTAL FUND REVENUES	$ 117,344	$ 160,304	$ 103,000	$ 261,045	$ 261,249	$ 101,000
	EXPENDITURES						
5319	Small Tools and Equipment	$ 42,054	$ 92,684	$ 75,000	$ 5,499	$ 8,000	$ 70,000
	Replace in-car cameras						
5337	Licenses & Permits	-	-	5,000	-	-	5,000
	LGCrimes software Patrol MDT's						
	LGDispatch software GPS tracking						
5353	Special Departmental Expense	30	83,915	20,000	102	150	200,000
	Facility cameras						
	Total Services and Supplies	42,084	176,599	100,000	5,601	8,150	275,000
5703	Vehicles & Equipment	69,137	(16,519)	45,000	-	-	-
	Total Capital Outlay	69,137	(16,519)	45,000	-	-	-
	TOTAL FUND EXPENDITURES	$ 111,221	$ 160,080	$ 145,000	$ 5,601	$ 8,150	$ 275,000

City of Live Oak
Fund 18
Department 1800 - Sidewalk Improvement

Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Adopted Budget FY 2020-21	Actuals Thru 5-13-21 FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
	REVENUES						
4169	Interest Earnings	$ 273	$ 273	$ 200	$ 53	$ 100	$ 100
	TOTAL FUND REVENUES	$ 273	$ 273	$ 200	$ 53	$ 100	$ 100
	EXPENDITURES						
5705	Capital Projects	$ -	$ -	$ 17,500	$ -	$ -	$ 17,500
	Total Capital Outlay	-	-	17,500	-	-	17,500
	TOTAL FUND EXPENDITURES	$ -	$ -	$ 17,500	$ -	$ -	$ 17,500

City of Live Oak
Fund 20
Department 2000 - Street Lighting

Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Adopted Budget FY 2020-21	Actuals Thru 5-13-21 FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
	REVENUES						
4703	Assessments	$ 54,832	$ 54,959	$ 54,464	$ 31,336	$ 37,000	$ 38,000
4157	Caltrans Reimbursement	1,775	1,627	1,500	1,331	1,500	1,500
4169	Interest Earnings	1,850	1,686	1,000	328	500	500
	Total Revenues	$ 58,457	$ 58,272	$ 56,964	$ 32,995	$ 39,000	$ 40,000
	EXPENDITURES						
5339	Utilities	$ 51,978	$ 44,259	$ 55,000	$ 32,279	$ 40,000	$ 55,000
	Total Services and Supplies	51,978	44,259	55,000	32,279	40,000	55,000
5903	Legal Cost Transfer	400	1,155	1,200	773	909	1,200
5905	Finance Cost Transfer	800	2,469	2,600	2,601	3,060	2,600
5909	General Govt Transfer	500	2,799	2,900	2,161	2,542	2,900
	Total Interfund Transfers	1,700	6,423	6,700	5,535	6,511	6,700
	Total Expenditures	$ 53,678	$ 50,682	$ 61,700	$ 37,814	$ 46,511	$ 61,700

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

Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Adopted Budget FY 2020-21	Actuals Thru 5-13-21 FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
	REVENUES						
4701	Mello Roos CFD 92-1	$ 132,930	129,020	$ 129,700	$ 69,855	$ 81,000	$ 83,400
4169	Interest Earnings	2,997	2,471	1,200	335	425	500
	TOTAL FUND REVENUES	$ 135,927	$ 131,491	$ 130,900	$ 70,190	$ 81,425	$ 83,900
	EXPENDITURES						
5341	Professional Services	$ 6,261	$ 6,490	$ 7,000	$ 6,509	$ 7,000	$ 7,000
5353	Special Dept Expense	90,128	83,564	67,000	-	67,000	80,000
	Pass thru to Live Oak Unified						
	Total Services and Supplies	96,389	90,054	74,000	6,509	74,000	87,000
5903	Legal Cost Transfer	1,199	433	500	322	379	500
5905	Finance Cost Transfer	2,299	971	1,000	1,001	1,178	1,000
5909	General Govt Transfer	1,499	1,099	1,200	894	1,052	1,200
5913	Public Safety Transfer	53,000	53,000	54,000	40,500	47,647	60,600
	Total Interfund Transfers	57,997	55,503	56,700	42,717	50,256	63,300
	TOTAL FUND EXPENDITURES	$ 154,386	$ 145,557	$ 130,700	$ 49,226	$ 124,256	$ 150,300

*This CFD sunsets in Fiscal Year 2022-23

City of Live Oak
Fund 22
Department 2200 - Fire Assessment

Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Adopted Budget FY 2020-21	Actuals Thru 5-13-21 FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
	REVENUES						
4703	Assessment	$ 121,582	$ 120,579	$ 127,276	$ 70,656	$ 127,000	$ 127,000
4169	Interest Earnings	28	732	200	-	200	200
	TOTAL FUND REVENUES	$ 121,610	$ 121,311	$ 127,476	$ 70,656	$ 127,200	$ 127,200
	EXPENDITURES						
5903	Legal Cost Transfer	1,120	794	800	514	605	800
5905	Finance Cost Transfer	2,100	1,676	1,700	1,699	2,000	1,700
5909	General Govt Transfer	1,399	1,897	1,900	1,417	1,670	1,900
5913	Public Safety Transfer	112,100	113,100	163,000	122,250	143,824	163,000
	Total Interfund Transfers	116,719	117,467	167,400	125,880	148,099	167,400
	TOTAL FUND EXPENDITURES	$ 116,719	$ 117,467	$ 167,400	$ 125,880	$ 148,099	$ 167,400

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

Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Adopted Budget FY 2020-21	Actuals Thru 5-13-21 FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
	REVENUES						
4709	Fire Assessment	$ 97,906	$ 106,881	$ 113,300	$ 61,170	$ 113,300	$ 113,300
4170	Interest Earnings	-	459	-	-	-	-
	TOTAL FUND REVENUES	$ 97,906	$ 107,340	$ 113,300	$ 61,170	$ 113,300	$ 113,300
	EXPENDITURES						
5903	Legal Cost Transfer	959	505	600	385	453	385
5905	Finance Cost Transfer	1,799	1,148	1,200	1,199	1,411	1,365
5909	General Govt Transfer	1,200	1,301	1,400	1,044	1,228	1,044
5913	Public Safety Transfer	93,100	92,800	92,800	69,600	81,882	85,300
	Total Interfund Transfers	97,058	95,754	96,000	72,228	84,974	88,094
	TOTAL FUND EXPENDITURES	$ 97,058	$ 95,754	$ 96,000	$ 72,228	$ 84,974	$ 88,094

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

Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Adopted Budget FY 2020-21	Actuals Thru 5-13-21 FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
	REVENUES						
4711	Police Assessment	$ 265,516	$ 289,855	$ 307,400	$ 165,890	$ 307,400	$ 368,000
4169	Interest Earnings	-	1,252	200	-	-	-
	TOTAL FUND REVENUES	$ 265,516	$ 291,107	$ 307,600	$ 165,890	$ 307,400	$ 368,000
	EXPENDITURES						
5341	Professional Services	$ 10,175	$ 10,439	$ 15,000	$ 10,769	$ 12,669	$ 13,000
	Total Services and Supplies	10,175	10,439	15,000	10,769	12,669	13,000
5903	Legal Cost Transfer	2,560	1,877	1,900	1,220	1,435	1,900
5905	Finance Cost Transfer	4,901	3,969	4,000	4,000	4,706	4,000
5909	General Govt Transfer	3,299	4,600	4,600	3,430	4,035	4,600
5913	Public Safety Transfer	235,000	248,800	278,800	209,100	246,000	375,000
	Total Interfund Transfers	245,760	259,246	289,300	217,750	256,176	385,500
	TOTAL FUND EXPENDITURES	$ 255,935	$ 269,685	$ 304,300	$ 228,519	$ 268,845	$ 398,500

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

Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Adopted Budget FY 2020-21	Actuals Thru 5-13-21 FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
	REVENUES						
4713	Animal Control Assessment	$ 15,431	$ 16,845	$ 17,800	$ 9,641	$ 17,800	$ 17,800
4169	Interest Earnings	-	78	20	-	-	-
	TOTAL FUND REVENUES	$ 15,431	$ 16,923	$ 17,820	$ 9,641	$ 17,800	$ 17,800
	EXPENDITURES						
5903	Legal Cost Transfer	$ 158	$ 72	$ 100	$ 66	$ 78	$ 100
5905	Finance Cost Transfer	299	177	200	200	235	200
5909	General Govt Transfer	199	200	200	151	178	200
5913	Public Safety Transfer	8,500	15,200	15,200	11,400	13,412	15,200
	Total Interfund Transfers	9,156	15,649	15,700	11,817	13,903	15,700
	TOTAL FUND EXPENDITURES	$ 9,156	$ 15,649	$ 15,700	$ 11,817	$ 13,903	$ 15,700

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	Adopted Budget FY 2020-21	Actuals Thru 5-13-21 FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
	REVENUES						
4715	Street Light Assessment	$ 15,963	$ 17,426	$ 18,400	$ 9,973	$ 18,400	$ 18,400
4169	Interest Earnings	11	-	-	-	-	-
	TOTAL FUND REVENUES	$ 15,974	$ 17,426	$ 18,400	$ 9,973	$ 18,400	$ 18,400
	EXPENDITURES						
5339	Utilities	$ 30,795	$ 25,655	$ 26,000	$ 21,454	$ 27,300	$ 26,000
	Total Services and Supplies	30,795	25,655	26,000	21,454	27,300	26,000
5903	Legal Cost Transfer	241	214	300	192	226	300
5905	Finance Cost Transfer	500	529	600	601	707	600
5909	General Govt Transfer	300	601	600	448	527	600
	Total Interfund Transfers	1,041	1,344	1,500	1,241	1,460	1,500
	TOTAL FUND EXPENDITURES	$ 31,836	$ 26,999	$ 27,500	$ 22,695	$ 28,760	$ 27,500

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

Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Adopted Budget FY 2020-21	Actuals Thru 5-13-21 FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
	REVENUES						
4717	Parks/Rec/Pool Assessment	$ 121,318	$ 131,298	$ 140,400	$ 76,938	$ 140,400	$ 140,400
4169	Interest Earnings	39	580	100	21	100	100
	TOTAL FUND REVENUES	$ 121,357	$ 131,878	$ 140,500	$ 76,959	$ 140,500	$ 140,500
	EXPENDITURES						
5339	Utilities	$ 12,740	$ 1,381	$ 1,400	$ 980	$ 1,027	$ 1,400
5353	Special Dept Expense	6,800	-	5,000	-	-	5,000
5341	Professional Services	7,249	6,520	7,000	5,320	5,671	7,000
	Total Services and Supplies	26,789	7,901	13,400	6,300	6,698	13,400
5903	Legal Cost Transfer	1,280	793	800	514	605	800
5905	Finance Cost Transfer	2,404	1,764	1,800	1,800	2,118	1,800
5909	General Govt Transfer	1,704	2,101	2,100	1,564	1,840	2,100
5911	Parks/Rec/Pool Transfer	103,500	98,600	98,600	73,950	87,000	101,600
	Total Interfund Transfers	108,888	103,258	103,300	77,828	91,563	106,300
	TOTAL FUND EXPENDITURES	$ 135,677	$ 111,159	$ 116,700	$ 84,128	$ 98,261	$ 119,700

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

Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Adopted Budget FY 2020-21	Actuals Thru 5-13-21 FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
	REVENUES						
4719	Storm Drainage Assessment	$ 15,963	$ 17,276	$ 18,400	$ 10,123	$ 18,400	$ 18,400
4169	Interest Earnings	2,085	1,943	1,000	403	475	300
	TOTAL FUND REVENUES	$ 18,048	$ 19,219	$ 19,400	$ 10,526	$ 18,875	$ 18,700
	EXPENDITURES						
5311	Repair & Maintenance	$ 3,540	$ 1,354	$ 1,500	$ 354	$ 416	$ 2,000
5337	Licenses & Permits	461	461	600	461	542	600
5339	Utilities	1,525	1,193	1,200	1,934	2,200	1,200
5341	Professional Services	-	675	5,000	700	824	700
	Total Services and Supplies	5,526	3,683	8,300	3,449	3,982	4,500
5705	Capital Projects	-	-	109,000	-	-	110,000
	Total Capital Outlay	-	-	109,000	-	-	110,000
5903	Legal Cost Transfer	321	74	100	66	78	100
5905	Finance Cost Transfer	601	89	100	101	119	100
5909	General Govt Transfer	404	101	100	75	88	100
	Total Interfund Transfers	1,326	264	300	242	285	300
	TOTAL FUND EXPENDITURES	$ 6,852	$ 3,947	$ 117,600	$ 3,691	$ 4,267	$ 114,800

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

Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Adopted Budget FY 2020-21	Actuals Thru 5-13-21 FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
	REVENUES						
4705	Impact Fees	$ -	$ 112,353	$ 106,000	$ 187,473	$ 210,967	$ 217,296
4169	Interest Earnings	771	1,860	-	782	900	-
	TOTAL FUND REVENUES	$ 771	$ 114,213	$ 106,000	$ 188,255	$ 211,867	$ 217,296
	EXPENDITURES						
5703	Vehicles & Equipment	$ -	$ -	$ 29,000	$ 27,252	$ 29,000	$ -
5705	Capital Projects	-	-	31,000	-	-	330,000
	Total Capital Outlay	-	-	60,000	27,252	29,000	330,000
	TOTAL FUND EXPENDITURES	$ -	$ -	$ 60,000	$ 27,252	$ 29,000	$ 330,000

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

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

Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Adopted Budget FY 2020-21	Actuals Thru 5-13-21 FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
	REVENUES						
4705	Impact Fees	$ 3,219	$ 27,636	$ 28,056	$ 46,092	$ 51,868	$ 53,424
4169	Interest Earnings	469	3,477	1,500	772	900	500
	TOTAL FUND REVENUES	$ 3,688	$ 31,113	$ 29,556	$ 46,864	$ 52,768	$ 53,924
	EXPENDITURES						
5705	Capital Projects	$ -	$ -	$ 235,000	$ -	$ -	$ 280,000
	$35K trash enclosure community building						
	Total Capital Outlay	-	-	235,000	-	-	280,000
	TOTAL FUND EXPENDITURES	$ -	$ -	$ 235,000	$ -	$ -	$ 280,000

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

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

Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Adopted Budget FY 2020-21	Actuals Thru 5-13-21 FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
	REVENUES						
4705	Impact Fees	$ -	$ 20,475	$ 20,700	$ 34,155	$ 38,435	$ 39,588
4169	Interest Earnings	199	390	200	152	200	150
	TOTAL FUND REVENUES	$ 199	$ 20,865	$ 20,900	$ 34,307	$ 38,635	$ 39,738
	EXPENDITURES						
5705	Capital Projects	$ -	$ -	$ 31,000	$ -	$ -	$ 60,000
	Total Capital Outlay	-	-	31,000	-	-	60,000
	TOTAL FUND EXPENDITURES	$ -	$ -	$ 31,000	$ -	$ -	$ 60,000

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

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

Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Adopted Budget FY 2020-21	Actuals Thru 5-13-21 FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
	REVENUES						
4705	Impact Fees	$ -	$ 35,847	$ 36,400	$ 59,823	$ 67,320	$ 69,300
4169	Interest Earnings	5,901	5,468	2,500	1,184	1,300	1,000
	TOTAL FUND REVENUES	$ 5,901	$ 41,315	$ 38,900	$ 61,007	$ 68,620	$ 70,300
	EXPENDITURES						
5341	Professional Services	$ -	$ 946	$ 5,000	$ 1,711	$ 2,950	$ 5,000
	Total Services and Supplies	-	946	5,000	1,711	2,950	5,000
5705	Capital Projects	-	-	360,000	-	-	420,000
	$35K trash enclosure City Hall						
	Total Capital Outlay	-	-	360,000	-	-	420,000
	TOTAL FUND EXPENDITURES	$ -	$ 946	$ 365,000	$ 1,711	$ 2,950	$ 425,000

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

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

Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Adopted Budget FY 2020-21	Actuals Thru 5-13-21 FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
	REVENUES						
4705	Impact Fees	$ -	$ 19,623	$ 19,900	$ 32,775	$ 36,882	$ 38,000
4169	Interest Earnings	2,723	2,557	1,000	565	650	500
	TOTAL FUND REVENUES	$ 2,723	$ 22,180	$ 20,900	$ 33,340	$ 37,532	$ 38,500
	EXPENDITURES						
5705	Capital Projects	$ -	$ -	$ 172,000	$ -	$ -	$ 200,000
	Total Capital Outlay	-	-	172,000	-	-	200,000
	TOTAL FUND EXPENDITURES	$ -	$ -	$ 172,000	$ -	$ -	$ 200,000

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

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

Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Adopted Budget FY 2020-21	Actuals Thru 5-13-21 FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
	REVENUES						
4705	Impact Fees	$ -	$ 54,351	$ 55,230	$ 90,735	$ 102,100	$ 105,160
4767	Miscellaneous Income	-	1,442	-	-	-	-
4169	Interest Earnings	1,489	2,091	1,500	594	650	500
	TOTAL FUND REVENUES	$ 1,489	$ 57,884	$ 56,730	$ 91,329	$ 102,750	$ 105,660
	EXPENDITURES						
5705	Capital Projects	$ -	$ 10,000	$ 148,000	$ -	$ -	$ 230,000
	Total Capital Outlay	-	10,000	148,000	-	-	230,000
	TOTAL FUND EXPENDITURES	$ -	$ 10,000	$ 148,000	$ -	$ -	$ 230,000

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

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

Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Adopted Budget FY 2020-21	Actuals Thru 5-13-21 FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
	REVENUES						
4705	Impact Fees	$ -	$ 105,930	$ 98,500	$ 161,874	$ 182,060	$ 187,500
4169	Interest Earnings	3,333	1,986	800	735	800	600
	TOTAL FUND REVENUES	$ 3,333	$ 107,916	$ 99,300	$ 162,609	$ 182,860	$ 188,100
	EXPENDITURES						
5341	Professional Services	$ -	$ -	$ 5,000	$ -	$ -	$ 5,000
5705	Capital Projects	-	-	107,000	21,073	24,790	290,000
	Cola St / HWY 99 Signal						
	Total Capital Outlay	-	-	112,000	21,073	24,790	295,000
	TOTAL FUND EXPENDITURES	$ -	$ -	$ 112,000	$ 21,073	$ 24,790	$ 295,000

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

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

Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Adopted Budget FY 2020-21	Actuals Thru 5-13-21 FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
	REVENUES						
4169	Interest Earnings	$ 37	$ 32	$ -	$ 6	$ 10	$ -
	TOTAL FUND REVENUES	$ 37	$ 32	$ -	$ 6	$ 10	$ -
	EXPENDITURES						
5705	Capital Projects	$ -	$ -	$ 2,043	$ -	$ -	$ 2,000
	Total Capital Outlay	-	-	2,043	-	-	2,000
	TOTAL FUND EXPENDITURES	$ -	$ -	$ 2,043	$ -	$ -	$ 2,000

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

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

Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Adopted Budget FY 2020-21	Actuals Thru 5-13-21 FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
	REVENUES						
4403	Connection Fees	$ 109,333	$ 121,653	$ 243,300	$ 399,717	$ 449,800	$ 463,294
4169	Interest Earnings	6,296	7,137	2,000	2,275	2,500	2,575
	TOTAL FUND REVENUES	$ 115,629	$ 128,790	$ 245,300	$ 401,992	$ 452,300	$ 465,869
	EXPENDITURES						
5705	Capital Projects	$ -	$ -	$ 449,000	$ -	$ -	$ 449,000
	Total Capital Outlay	-	-	449,000	-	-	449,000
	TOTAL FUND EXPENDITURES	$ -	$ -	$ 449,000	$ -	$ -	$ 449,000
5705	Cash available for projects						

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

Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Adopted Budget FY 2020-21	Actuals Thru 5-13-21 FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
	REVENUES						
4403	Connection Fees	$ 89,628	$ 144,228	$ 288,456	$ 473,892	$ 533,280	$ 549,000
4169	Interest Earnings	1,519	2,789	1,000	1,605	1,700	1,000
	TOTAL FUND REVENUES	$ 91,147	$ 147,017	$ 289,456	$ 475,497	$ 534,980	$ 550,000
	EXPENDITURES						
5705	Capital Projects	$ -	$ -	$ 610,000	$ -	$ -	$ 692,000
	$115,000 replace electric motor equipment at treatment plant						
	$175,000 Hwy 99 sewer portion						
	$120,000 UV repairs						
	$200,000 E St Lift Station						
	$82,000 motor control panel						
	Total Capital Outlay	-	-	610,000	-	-	692,000
	TOTAL FUND EXPENPENDITURES	$ -	$ -	$ 610,000	$ -	$ -	$ 692,000
5705	Cash available for projects						

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

Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Adopted Budget FY 2020-21	Actuals Thru 5-13-21 FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
	REVENUES						
4403	Connection Fees	$ 29,702	$ 62,916	$ 125,832	$ 206,724	$ 232,631	$ 239,610
4167	Miscellaneous Income	-	1,995	-	-	-	-
4169	Interest Earnings	1,094	188	1,000	469	500	500
	TOTAL FUND REVENUES	$ 30,796	$ 65,099	$ 126,832	$ 207,193	$ 233,131	$ 240,110
	EXPENDITURES						
5901	Repay DIF loan to Fund 31	$ -	$ -	$ 131,000	$ -	$ 131,000	$ -
5705	Capital Projects	121,339	-	-	-	-	100,000
	Total Capital Outlay	121,339	-	131,000	-	131,000	100,000
	TOTAL FUND EXPENDITURES	$ 121,339	$ -	$ 131,000	$ -	$ 131,000	$ 100,000
5705	Cash available for projects						

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

Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Adopted Budget FY 2020-21	Actuals Thru 4-21-21 FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
	REVENUES						
4601	CDBG Grant Proceeds	$ -	$ -	$ 4,800,000	$ -	$ -	$ 4,800,000
4602	Program Income	1,425	-	-	-	-	-
	TOTAL FUND REVENUES	$ 1,425	$ -	$ 4,800,000	$ -	$ -	$ 4,800,000
	EXPENDITURES						
6018	Transfers Fund 05 Skate Park	$ 27,368	$ -	$ -	$ -	$ -	$ -
6024	Well #8 and Water Storage	-	-	4,800,000	-	-	4,800,000
	TOTAL FUND EXPENDITURES	$ 27,368	$ -	$ 4,800,000	$ -	$ -	$ 4,800,000

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

Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Adopted Budget FY 2020-21	Actuals Thru 5-13-21 FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
	REVENUES						
4901	89-STBG-351 Program Income	$ -	$ -	$ -	$ 5,000	$ 5,882	$ 6,000
4902	91-STBG-531 Program Income	-	10,000	-		-	-
4903	94-STBG-804 Program Income	22,059	22,122	90,000		-	50,000
4906	99-STBG-1371 Program Income	858	859	-	26,532	31,100	30,000
4951	98-EDBG-609 Program Income	9,404	4,672	-	3,527	3,700	3,500
4169	Interest Earnings	1,396	1,573	500	40	50	500
	TOTAL FUND REVENUES	$ 33,717	$ 39,226	$ 90,500	$ 35,099	$ 40,732	$ 90,000
	EXPENDITURES						
6001	General Administration	$ 16,896	$ 19,025	$ 5,000	$ 981	$ 1,154	$ 3,000
6003	Activity Delivery	-	92,124	85,500	-	-	85,000
	TOTAL FUND EXPENDITURES	$ 16,896	$ 111,149	$ 90,500	$ 981	$ 1,154	$ 88,000

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

Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Adopted Budget FY 2020-21	Actuals Thru 5-13-21 FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
	REVENUES						
4972	97-HOME Program Income	$ 5,380	$ -	$ -	$ 1,972	$ 2,202	$ 2,200
4975	06-HOME-Program Income	-	-	90,000	-	-	90,000
4979	HOME-9274 Program Income	-	400	-	-	-	-
4169	Interest Earnings	-	13,894	3,500	(3,814)	(4,000)	1,000
	TOTAL FUND REVENUES	$ 5,380	$ 14,294	$ 93,500	$ (1,842)	$ (1,798)	$ 93,200
	EXPENDITURES						
6001	General Administration	$ 10,496	$ 9,942	$ 10,000	$ 2,756	$ 3,242	$ 10,000
6003	Activity Delivery	-	1,491	-	16,509	19,400	-
6010	Eligible Housing Activities	-	214,665	83,500	-	-	80,000
	TOTAL FUND EXPENDITURES	$ 10,496	$ 226,098	$ 93,500	$ 19,265	$ 22,642	$ 90,000

6010 For City designated housing activities

City of Live Oak
Fund COVID
Department COVID - Cares Act Funding

Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Adopted Budget FY 2020-21	Actuals Thru 5-13-21 FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
	REVENUES						
XXXX	COVID Funding	$ -	$ -	$ -	$ -	$ 113,000	$ -
	TOTAL FUND REVENUES	$ -	$ -	$ -	$ -	$ 113,000	$ -
	EXPENDITURES						
XXXX	General Administration	$ -	$ -	$ -	$ -	$ 113,000	$ -
	TOTAL FUND EXPENDITURES	$ -	$ -	$ -	$ -	$ 113,000	$ -