



LIVE OAK CITY COUNCIL

REGULAR MEETING AGENDA AMENDMENT MAY 18, 2022 6:00 PM

MEETING LOCATION
LIVE OAK COUNCIL CHAMBERS

MEMBERS OF THE COUNCIL

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

AARON PALMER,
CITY MANAGER

NICOLE ROSSER,
CITY ATTORNEY

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

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

- **Remote Viewing:**

- *Members of the public can view a livestream of the meeting online at https://liveoakca.granicus.com/ViewPublisher.php?view_id=1.*
- *Members of the public can access the Zoom webinar as follows:*
 - **Join by Electronic Device:**
<https://us02web.zoom.us/j/87924100500>
 - **Join by Phone:**
1-669-900-6833 or 1-833-548-0282 (Toll Free)
Webinar ID: 879 2410 0500

- **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/87924100500>
 - 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: 879 2410 0500
 - **Email Public Comment:** Comments from the public on agenda items will be accepted until 1:00 pm on the date of the meeting, via email to the City Clerk at cmenchaca@liveoakcity.org. Comments will be distributed to Council prior to the meeting and attached to the minutes. Please note that emailed comments will NOT be read aloud by staff during the meeting.
 - **eComment Feature:** Comments from the public on agenda items will be accepted until 1:00 pm on the date of the meeting, via the eComment feature at https://liveoakca.granicus.com/ViewPublisher.php?view_id=1. Comments will be distributed to Council prior to the meeting and attached to the minutes. Please note that eComments will NOT be read aloud by staff during the meeting.
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CALL TO ORDER**ROLL CALL****PLEDGE OF ALLEGIANCE AND INVOCATION****CORRECTIONS AND/OR CHANGES TO THE AGENDA BY CITY MANAGER ONLY****PUBLIC COMMENT**

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

CONSENT ITEMS

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

1. City Council Meeting Minutes
Recommendation: Approve the May 4, 2022 City Council Regular Meeting minutes.
(Clarissa Menchaca, City Clerk)
2. Reappointment to the Regional Housing Authority Board of Commissioners
Recommendation: Reappoint Suzanne Gallaty to the Regional Housing Authority Board of Commissioners as Tenant Commissioner, with a term ending April 6, 2024.
(Clarissa Menchaca, City Clerk)

BUSINESS ITEMS

3. Introduction of an Ordinance of the City of Live Oak, California, Amending and Repealing Portions of the Live Oak Municipal Code Concerning City Officers' Compensation
Recommendation: Introduce and conduct the first reading, by title only, of the ordinance increasing City Council compensation to \$656.37 per month, per member of the City Council.
(Nicole Rosser, City Attorney)
4. Adoption of City Budget for Fiscal Year (FY) 2022-23
Recommendation: 1) Adopt resolution adopting the FY 2022-23 Annual Budget; and 2) Adopt resolution adopting the FY 2022-23 Appropriations (GANN) Limit.
(James Ramsey, Finance Director)

ITEMS REMOVED FROM THE CONSENT AGENDA FOR COUNCIL CONSIDERATION AND ACTION**UPDATES AND ANNOUNCEMENTS FROM THE CITY ATTORNEY AND CITY MANAGER****COUNCILMEMBER COMMENTS (WRITTEN ONLY)****ADJOURNMENT**



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

Meeting Date: May 18, 2022

Title: City Council Meeting Minutes

Contact Information: Clarissa Menchaca, City Clerk

Recommendation: Approve the May 4, 2022 City Council Regular Meeting minutes.

Attachments:

[Minutes](#)

[Public Comment - Dale Carlson](#)

[Public Comment - Marcus Prasad](#)



LIVE OAK CITY COUNCIL

REGULAR MEETING AGENDA MAY 4, 2022 6:00 PM

MEMBERS OF THE COUNCIL

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

AARON PALMER,
CITY MANAGER

NICOLE ROSSER,
CITY ATTORNEY

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

CALL TO ORDER

Meeting called to order by Mayor Santana at Live Oak City Council Chambers, 9955 Live Oak Boulevard, Live Oak, CA at 6:31 pm.

ROLL CALL

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

PLEDGE OF ALLEGIANCE AND INVOCATION

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

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

There were no corrections and/or changes to the agenda.

PUBLIC COMMENT

The following members of the public submitted a public comment: Dale Carlson and Marcus Prasad.

CONSENT ITEMS

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

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

VOTE: MOTION PASSED UNANIMOUSLY

1. City Council Meeting Minutes
Clarissa Menchaca, City Clerk
Council Action: April 20, 2022, City Council Regular Meeting minutes approved.
2. Sutter County Planning Commission Appointment
Kevin Valente, Planning Director
Council Action: Appointment of Live Oak Planning Commissioner Jerry Stewart to the Sutter County Planning Commission approved.

BUSINESS ITEMS

3. Sutter County Planning Commissioner Confirmation

Kevin Valente, Planning Director

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

Public Comment was opened and closed without any speakers.

MOTION: CONFIRM THE APPOINTMENT OF SUTTER COUNTY PLANNING COMMISSIONER CHRISTINE IVORY TO
THE LIVE OAK PLANNING COMMISSION.
(MOTION: THIARA; SECOND: SANTANA)

VOTE: MOTION PASSED UNANIMOUSLY

DISCUSSION ITEMS

4. Silver Oaks Subdivision Reclamation District Agricultural Drain (RD 777)

Kevin Valente, Planning Director

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

John Ochipinti, Aztec Real Estate and Developer's Inc., addressed questions from the Council.

Public Comment was opened and closed without any speakers.

Council Action: Provided direction to staff regarding the Silver Oaks Subdivision and RD 777.

ITEMS REMOVED FROM THE CONSENT AGENDA FOR COUNCIL CONSIDERATION AND ACTION

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

RECESS

Recessed as the Live Oak City Council and convened as the Successor Agency.

SUCCESSOR AGENCY

REGULAR MEETING AGENDA

MAY 4, 2022

CALL TO ORDER

Meeting called to order by Mayor Santana at Live Oak City Council Chambers, 9955 Live Oak Boulevard, Live Oak, CA at 8:03 pm.

ROLL CALL

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

PUBLIC COMMENT

Public Comment was opened and closed without any speakers.

BUSINESS ITEMS

1. Resolution of the Successor Agency to the Redevelopment Agency of the City of Live Oak in the Matter of Approving a Request to Formally Dissolve the Successor Agency

Nicole Rosser, City Attorney

Jared Hastey, Assistant City Attorney, provided a report for the Council.

Public Comment was opened and closed without any speakers.

MOTION: ADOPT RESOLUTION REQUESTING FORMAL DISSOLUTION OF THE SUCCESSOR AGENCY BY THE
OVERSIGHT BOARD.
(MOTION: GHAG; SECOND: THIARA)

VOTE: MOTION PASSED UNANIMOUSLY

Reference Resolution No. 01-2022.

ADJOURNMENT

Adjourned as the Successor Agency and reconvened as the Live Oak City Council.

UPDATES AND ANNOUNCEMENTS FROM THE CITY ATTORNEY AND CITY MANAGER

Jared Hastey, Assistant City Attorney, addressed teleconferencing options for public meetings no longer being a requirement due to the expiration of the Governor's executive order.

Aaron Palmer, City Manager, informed the issue with the kiddie pool has been resolved, and the pool will open on Memorial Day weekend. Mr. Palmer highlighted enrollments for swim lessons opened this week.

COUNCILMEMBER COMMENTS (WRITTEN ONLY)

There were no councilmember comments.

ADJOURNMENT

Adjourned the meeting at 8:12pm in memory of Joe Aguilar.

Good Evening City Council and Staff,

From: Dale Carlson

I appreciate the council letting me send my comments in via email to be read aloud. I am just a concerned citizen with substantial knowledge of Live Oaks infrastructure. Council members make important decisions that impact our quality of life, and it is my civic duty to share my knowledge of deficiencies that effect public safety, city infrastructure, and budget planning. There are approximately forty items I have documented over the years that need attention now and items that need to be budgeted in the future.

I am positive if you talk to the Public Works Director again, he will agree I am not giving misinformation. I met with him every morning and documented our daily work and discussions, to make sure he had first-hand knowledge of the infrastructure issues we found, and the work we were doing daily. If I had a task on my daily planner he did not approve of, we simply did not do it, and worked as directed; however, I still documented it, as it was noteworthy to me as a conscientious city employee. I tried avoiding complaints by preemptively taking care of issues while transitioning from one area of the city to another, and not waiting for residents to call in a complaint. Customer service is extremely important to city residents.

You may be correct in stating I am confused sometimes, as I am a senior citizen, but I do not believe I am confused about city and county responsibilities. I previously verified with Sutter County Sign Maintenance Supervisor, that the two speed reduction warning signs prior to River Valley Care Center are the city's responsibility since they warn of the city-imposed speed reduction. This senior care facility has employees, visitors and commercial traffic entering and exiting. With the steep approaches in the parking lot, it is not an easy area to exit and get on Larkin Road quickly, therefore through traffic needs to slow down from 55 MPH to 35 MPH by the time they reach the facility. Has someone from the city called Sutter County to verify the sign maintenance supervisor possibly gave me incorrect information?

Council Member Ghag offered to contact me several times to discuss the issues but has not been allowed to.

Thank you



TO: Mayor Santana, Vice-Mayor Woten, Council Members: Ghag, Thiara, Chapdelaine.
FROM: Marcus Prasad Ji
DATE: May 04, 2022
SUBJECT: Public Comment- General

Waheguru Ji Ka Khalsa Waheguru ji Ki Fateh

Good Evening Madam Mayor and Council. My Name is Marcus Prasad.

I am representing and speaking on behalf of the Live Oak Sikh Community today in recognizing the declaration of Sikh independence dated April 29, 1986. On that auspicious day Sikhs called a large mass gathering of over 100,000 people and democratically passed resolutions for all nations and countries to recognize the Sikh nation of Khalistan. Resonating on those same ideals, the American wealthy landowners such as George Washington demanded their 'freedoms' from the United Kingdom in 1776. Per UN Human Rights Committee Article 1 - I quote – "All peoples have the right of self-determination. By virtue of that right they freely determine their political status and freely pursue their economic, social and cultural development."

Recently, the US state of Connecticut has passed a resolution recognizing April 29th as **SIKH INDEPENDANCE DAY** and several Californian cities such as Fresno, Bakersfield, Lathrop, Selma also have passed similar resolutions in the past. I call upon Live Oak's community leaders and councilmembers to pass a similar resolution in support of their Punjabi Sikh constituents who make up a large voting population in Live Oak.

I real quickly wanted to share some **COVID** data from our state. As of May 3rd, the average number of new COVID cases in California is 4,812 daily; 13 average deaths a day from COVID, and a 3.2% positivity rate for COVID tests. We thank those who are on the frontlines fighting COVID-19 and hope that the city will form a Public Health and Policy Committee.

I wanted to finish my comment in regards to the Bike Trail which I believe runs on O street between Pennington Rd and Kola St. I'm very much in support of bike trails, but we are a city of almost 10,000 residents now. This short trail is not enough to fill our appetite. I would propose that the city councilmembers work with the Planning Commission and discuss extending the Bike Trail down Pennington Rd using capital project funds specifically Fund 1400 where \$1,094,000.00 is allocated towards the **Pennington West Project**. Thank you for taking time to listen to the concerns of Live Oak residents.

In Guru Nanak's Name - I wish for the good of all Humanity, Sat Sri Akal!!

-Marcus Prasad

Marcus Prasad

May 04, 2022



City of Live Oak Report to City Council

Meeting Date:	May 18, 2022
Title:	Reappointment to the Regional Housing Authority (RHA) Board of Commissioners
Contact Information:	Clarissa Menchaca, City Clerk
Location:	Citywide
Background:	Pursuant to the RHA bylaws, one tenant commissioner of the RHA shall be appointed jointly by the governing bodies of the Cities of Live Oak, Colusa, and Yuba City and the Board of Supervisors of the Counties of Sutter, Yuba, Colusa, and Nevada upon the recommendation of the RHA Board of Commissioner. At the April 6, 2022 regular meeting of the RHA Board of Commissioners, it was approved to recommend Suzanne Gallaty for reappointment as the Tenant Commissioner. The RHA requests the Live Oak City Council reappoint Suzanne Gallaty as the Tenant Commissioner, with a term ending April 6, 2024. This position was advertised by the RHA and is also on the City of Live Oak's Local Appointments List found on the City Clerk's page.
Fiscal Impacts:	None.
Recommendation:	Reappoint Suzanne Gallaty to the RHA Board of Commissioners as Tenant Commissioner, with a term ending April 6, 2024.
Attachments:	

[Tenant Commissioner Appointment Letter](#)



REGIONAL HOUSING AUTHORITY

Serving the Cities of Live Oak, Yuba City and Colusa • Counties of Sutter, Nevada, Colusa and Yuba

1455 Butte House Road • Yuba City, CA 95993

Phone: (530) 671-0220 • Toll Free: (888) 671-0220 • TTY: (866) 735-2929 • Fax: (530) 673-0775

www.RegionalHA.org

April 11, 2022

City Council
City of Live Oak
9955 Live Oak Blvd.
Live Oak, CA 955953

RE: Tenant Commissioner Appointment

As per the Bylaws "The Board shall be composed of two Commissioners appointed by the Governing Body of the City of Yuba City; two Commissioners appointed by the Governing Body of the City of Live Oak; two Commissioners appointed by the Governing Body of the City of Colusa; two Commissioners appointed by the Sutter County Board of Supervisors; two Commissioners appointed by the Nevada County Board of Supervisors; two Commissioners appointed by the Yuba County Board of Supervisors; two Commissioners appointed by the Colusa County Board of Supervisors; and except as otherwise provided in section 34246.5 of the California Health & Safety Code, one Tenant Commissioner of the Housing Authority as appointed jointly by the Governing Bodies of the Cities of Live Oak, Colusa and Yuba City and the Board of Supervisors of the Counties of Sutter, Yuba, Colusa and Nevada upon the recommendation of the Housing Authority Board of Commissioners. The Member Governing Bodies shall notify the Secretary of the Housing Authority, in writing, of all appointments."

At the April 6, 2022 meeting of the Regional Housing Authority (RHA) Board of Commissioners it was approved to recommend Suzanne Gallaty to be re-appointed to the Tenant Commissioner position.

The Regional Housing Authority requests the City of Live Oak City Council appoint Suzanne Gallaty as Tenant Commissioner pursuant to the Bylaws and the Agreement Creating the Regional Housing Authority.

Sincerely,

Gustavo Becerra
Executive Director



City of Live Oak Report to City Council

Meeting Date:	May 18, 2022
Title:	Introduction of an Ordinance of the City of Live Oak, California, Amending and Repealing Portions of the Live Oak Municipal Code Concerning City Officers' Compensation
Contact Information:	Nicole Rosser, City Attorney
Background:	Live Oak Municipal Code Section 2.08.030 was adopted pursuant to the Government Code to address City Council member compensation. The section authorizes the City Council to set its monthly compensation as allowed by State law. In 1966, the City Council established its monthly compensation and then amended it again in 1996, 1998, 2002, 2003, and 2006 until its present amount of \$364.65. Over the course of three meetings this year, the City Council considered increasing City Council compensation by ordinance and analyzed the pros and cons of each. Ultimately, the City Council directed the City Attorney to draft a Proposed Ordinance increasing City Council compensation to \$656.37 per month, per member of the City Council.
Analysis:	To increase compensation by ordinance, the City Council can designate a salary amount in an ordinance; however, the amount is limited by statute. Government Code Section 36516(c) states: "Compensation of council members may be increased beyond the amount provided in this section by an ordinance or by an amendment to an ordinance but the amount of the increase may not exceed an amount equal to 5 percent for each calendar year from the operative date of the last adjustment of the salary in effect when the ordinance or amendment is enacted. No salary ordinance shall be enacted or amended which provides for automatic future increases in salary." (Emphasis added.) Any increase may not be compounded – it is one calculation based on the total number of years. (See Gov. Code Section 36516(a)(4)). Thus, since the City Council's salary is \$364.65 and there has been no increase in 16 years, an ordinance could be adopted setting the salary at up to \$656.37 per month. Pursuant to City Council direction, the proposed ordinance would increase City Council compensation to \$656.37 per councilmember, per month. This increase would take effect at the beginning of the new City Council term following the November 2022 election.

Fiscal Impacts: If approved, the increased City Council salaries would result in an additional \$17,503.20 expense from the general fund annually, beginning in 2023.

Recommendation: Introduce and conduct the first reading, by title only, of the ordinance increasing City Council compensation to \$656.37 per month, per member of the City Council.

Attachments:

[Ordinance](#)

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LIVE OAK AMENDING
LIVE OAK MUNICIPAL CODE SECTION 2.08.030 ESTABLISHING CITY COUNCIL
SALARIES**

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

WHEREAS, California Government Code 36516 regulates the process by which
a City Council may increase its salary; and

WHEREAS, the salary of the City Council, adopted in 2006 pursuant to
Ordinance No. 494 is currently set at \$364.65 per month, per member of the City
Council;

WHEREAS, after review and discussion, the City Council has determined it
appropriate to adjust salary ranges within the rate of increase as prescribed
by California Government Code 36516; and

WHEREAS, pursuant to California Government Code 36516.5, the adjusted
salary rate will not become effective until the seating of the City Council
after the certification of the 2022 Live Oak election;

NOW, THEREFORE, BE IT ORDAINED, by the City Council of the City of Live
Oak that Section 2.08.030 of the City of Live Oak Municipal Code is hereby
amended as follows:

2.08.030 Salaries – Designated.

A. Incorporation of Recitals. The above recitals are true and correct
and are incorporated herein by this reference.

B. City Council Compensation. Each member of the City Council shall
receive, as salary, the sum of \$656.37 per month, which shall be payable at the

same time and in the same manner as salaries are paid to other officers and employees of the City.

C. Effective Date. Payment of compensation at said established level shall commence upon certification of the results of the Live Oak election in the year 2022.

D. Certification and Publication. The City Clerk of the City of Live Oak shall certify to the adoption of this Ordinance and cause Publication to occur in a newspaper of general circulation and published and circulated in the City in a manner permitted under California Government Code Section 36933.

PASSED AND ADOPTED by the City Council of the City of Live Oak, on this ____ day of _____, 2022 by the following vote:

AYES:

NOES:

ABSENT:

NOT VOTING:

NANCY SANTANA, Mayor

ATTEST:

CLARISSA MENCHACA, City Clerk

APPROVED AS TO FORM:

NICOLE ROSSER, City Attorney



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

Meeting Date: May 18, 2022
Title: Adoption of City Budget for Fiscal Year (FY) 2022-23
Contact Information: James Ramsey, Finance Director

Background:

On behalf of the City's management, attached you will find the Proposed Budget for FY 2022-23. The Budget totals \$16.9 million of which \$9.2 million is for operations and \$7.6 million for capital projects. 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 2022-23 include:

- * \$1.1 million for a Pennington East
- * \$1.1 million for Pennington West
- * \$290,000 for Kola Street rehab
- * \$2,750,000 for "P" Street lift station
- * \$2,430,000 for the sewer plant solar project
- * \$200,000 for facility cameras
- * \$150,000 for a new backhoe

The operating portion of the budget for 2022-23 continues as a status quo budget. The budget contains a reclassification of a part-time position to a full-time position, a maintenance worker associated with streets and sewer, and a building inspector. The budget also contains a reclassification of a management analyst to a financial services supervisor. We have also updated job descriptions for several positions. The operational budget works to strengthen staff work at improving and refining the city's facilities and community programs. We remain mindful of the need to use great care with the tax dollars entrusted to us. The General Fund portion of the budget shows expenditures exceeding revenues by \$289,687 with the balance covered by cash reserves. The proposed General Fund spending is estimated at about \$3.9 million for FY 2022-23 and we expect to be holding \$4.0 million in cash reserves after concluding the upcoming year.

The largest General Fund expenditures continue in the areas of public safety. Fire service costs began to level out in the prior year and for FY 2022 contains our fourth lease payment on our fire engine. This past year the City continued to experience budget savings on its police service contract with Sutter County. The savings occurred due to vacant police officer positions and the County is working to be fully staffed in the coming months.

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:

1) Adopt resolution adopting the FY 2022-23 Annual Budget; and 2) Adopt resolution adopting the FY 2022-23 Appropriations (GANN) Limit.

Attachments:

Resolution Appropriation Limit 2022-23

Appropriations Limit Support

Salary Schedules

Resolution Adopting Budget FY 2022-23

FY 2023 Proposed Budget

FY 2023 CIP Project Details

Aquatics Supervisor

Community Development - Building Inspector & Code Enforcement Officer I-II - 2022

Finance Services Supervisor

Recreation Leader I-II

Resolution No.

RESOLUTION OF THE CITY OF LIVE OAK, COUNTY OF SUTTER, STATE OF CALIFORNIA, ESTABLISHING THE
APPROPRIATIONS LIMIT FOR FISCAL YEAR 2022-23 PURSUANT TO ARTICLE XIII B OF THE CALIFORNIA CONSTITUTION

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

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

WHEREAS, the City Council of the City of Live Oak has selected the change in Per Capita Personal Income and the growth of the City as the population factor; and

WHEREAS, the City Council of the City of Live Oak has calculated and determined that said appropriations limit for fiscal year 2022-23 be established in the amount of \$6,388,681; and

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

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Live Oak determines that an appropriations limit in said amount is \$6,388,681 and the same is hereby established for said fiscal year 2022-23.

LET IT BE FURTHER RESOLVED by the City Council of the City of Live Oak determines that the appropriations subject to the appropriations limit are estimated at \$4,867,329, which is below the limit by \$1,521,352 for fiscal year 2022-23.

PASSED AND ADOPTED by the City Council of the City of Live Oak this 18th day of May, 2022, by the following vote:

AYES:

NOES:

ABSENT:

NOT VOTING:

APPROVED:

Nancy Santana, Mayor

ATTEST:

Clarissa Menchaca, City Clerk



**Gann Appropriation Limit
Fiscal Year 2022-23**

FY 2021-22	Appropriations Limit	\$ 5,811,756
	Change in Per Capita Personal Income	7.55%
	Per Capita converted to a Ratio	1.0755
	Change in Live Oak Population	2.21%
	Population converted to a Ratio	1.0221
	Calculation of Factor (1.0755 x 1.0221)	1.0993
FY 2022-23	Appropriation Limit	\$ 6,388,681
FY 2022-23	Proceeds of Taxes	\$ 4,867,329
FY 2022-23	Amount Under Appropriation Limit	\$ 1,521,352

The establishment of the appropriation limit for the following fiscal year is required by each agency per Article XIII B of the California Constitution-Gann Initiative. The City can select the larger of the percentage for City or County population growth. Also, the City can select the larger of the percentage increase in the State's per capita income or the increase in the City's new construction nonresidential assessed valuation as the inflationary factor. The following are the rates provided by the State of California Department of Finance.

Change in Population Growth	
City	2.21%
County	0.24%
Change in State's Per Capita Income	7.55%



Fiscal year 2022-23
Appropriations Subject to the
Appropriations Limit

Article XIII B of the California Constitution requires an annual calculation of the City's appropriation limitation. The City's expenditures utilizing taxes may not increase beyond the relation to changes in per capita income and population change.

General Fund Appropriations Subject to the Limit

Secured Property Taxes	\$ 860,000	
Unsecured Property Taxes	33,000	
Homeowners Exemption	7,000	
Property Tax In Lieu of Vehicle License Fees	1,162,000	
General Sales and Use Tax	393,000	
Prop 172 Public Safety Augmentation	30,000	
Property Tax Other	-	
Excise Tax	180,000	
Business License	40,000	
PG&E Franchise Fee	87,000	
Cable TV Franchise Fee	60,000	
Recology Franchise Fee	145,000	
Transfer Tax	35,000	
VLF Motor Vehicle In Lieu	11,000	
State Mandated Cost Reimbursement	-	
Vehicle Code Fines	1,500	
Interest Earnings on Tax Proceeds*	30,445	
General Fund Portion Subject to the Limit	<u>\$ 3,074,945</u>	
(Exclude fees and permits designed to recover costs)		

Special Revenue Appropriations

14 Streets & Roads Gas Tax	\$ 311,000	
15 Transportation Tax Non Transit	390,000	
17 COPS Fund	150,000	
20 Street Light Assessment	54,464	
21 Mello Roos CFD 92-1	129,739	
22 Fire Benefit Assessment	131,680	
23 Mello Roos Fire CFD 2004-1	114,855	
24 Mello Roos Police CFD 2004-1	311,482	
25 Mello Roos Animal Services CFD 2004-1	18,103	
26 Mello Roos Street Lighting CFD 2004-1	18,726	
27 Mello Roos Parks & Recreation CFD 2004-1	143,459	
28 Mello Roos Storm Drain CFD 2004-1	18,876	
Special Revenue Portion Subject to the Limit	<u>\$ 1,792,384</u>	

Total Appropriations Subject to the Limit	<u><u>\$ 4,867,329</u></u>
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Dear Fiscal Officer:

Subject: Price Factor and Population Information

Appropriations Limit

California Revenue and Taxation Code section 2227 requires the Department of Finance to transmit an estimate of the percentage change in population to local governments. Each local jurisdiction must use their percentage change in population factor for January 1, 2022, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2022-23. Attachment A provides the change in California's per capita personal income and an example for utilizing the price factor and population percentage change factor to calculate the 2022-23 appropriations limit. Attachment B provides the city and unincorporated county population percentage change. Attachment C provides the population percentage change for counties and their summed incorporated areas. The population percentage change data excludes federal and state institutionalized populations and military populations.

Population Percent Change for Special Districts

Some special districts must establish an annual appropriations limit. California Revenue and Taxation Code section 2228 provides additional information regarding the appropriations limit. Article XIII B, section 9(C) of the California Constitution exempts certain special districts from the appropriations limit calculation mandate. The code section and the California Constitution can be accessed at the following website: <http://leginfo.ca.gov/faces/codes.xhtml>.

Special districts required by law to calculate their appropriations limit must present the calculation as part of their annual audit. Any questions special districts have on this requirement should be directed to their county, district legal counsel, or the law itself. No state agency reviews the local appropriations limits.

Population Certification

The population certification program applies only to cities and counties. California Revenue and Taxation Code section 11005.6 mandates Finance to automatically certify any population estimate that exceeds the current certified population with the State Controller's Office. **Finance will certify the higher estimate to the State Controller by June 1, 2022.**

Please Note: The prior year's city population estimates may be revised. The per capita personal income change is based on historical data.

If you have any questions regarding this data, please contact the Demographic Research Unit at (916) 323-4086.

KEELY MARTIN BOSLER
Director
By:

ERIKA LI
Chief Deputy Director

Attachment

- A. **Price Factor:** Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2022-23 appropriation limit is:

Per Capita Personal Income	
Fiscal Year (FY)	Percentage change over prior year
2022-23	7.55

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2022-23 appropriation limit.

2022-23:

Per Capita Cost of Living Change = 7.55 percent
Population Change = -0.30 percent

Per Capita Cost of Living converted to a ratio: $\frac{7.55 + 100}{100} = 1.0755$

Population converted to a ratio: $\frac{-0.30 + 100}{100} = 0.997$

Calculation of factor for FY 2022-23: $1.0755 \times 0.997 = 1.0723$

Fiscal Year 2022-23

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2021 to January 1, 2022 and Total Population, January 1, 2022

County City	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>		<u>Total Population</u>
	2021-2022	1-1-21	1-1-22	1-1-2022
Sutter				
Live Oak	2.21	9,191	9,394	9,394
Yuba City	0.07	69,614	69,663	69,663
Unincorporated	-0.07	20,103	20,088	20,088
County Total	0.24	98,908	99,145	99,145

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

City of Live Oak

Salary Control Points as of 11/1/21

Classification		Point A	Point B	Point C	Point D	Point E	Point F	Pay for Performance
City Manager	Yr.							\$ 156,000.00
	Mo.							\$ 13,000.00
	Hr.							\$ 75.000
City Clerk	Yr.	\$ 57,450.12	\$ 66,067.64	\$ 75,869.78				\$ 87,374.46
	Mo.	\$ 4,787.51	\$ 5,505.64	\$ 6,322.48				\$ 7,281.21
	Hr.	\$ 27.620	\$ 31.763	\$ 36.476				\$ 42.007
Finance Director/Assistant City Manager	Yr.	\$ 90,683.01	\$ 104,285.46	\$ 119,928.28				\$ 137,917.52
	Mo.	\$ 7,556.92	\$ 8,690.46	\$ 9,994.02				\$ 11,493.13
	Hr.	\$ 43.598	\$ 50.137	\$ 57.658				\$ 66.307
Executive Assistant to City Manager	Yr.	\$ 48,519.64	\$ 55,797.59	\$ 64,167.23				\$ 73,792.32
	Mo.	\$ 4,043.30	\$ 4,649.80	\$ 5,347.27				\$ 6,149.36
	Hr.	\$ 23.327	\$ 26.826	\$ 30.850				\$ 35.477
Community Development Director	Yr.	\$ 69,650.07	\$ 80,097.58	\$ 92,112.22				\$ 105,929.04
	Mo.	\$ 5,804.17	\$ 6,674.80	\$ 7,676.02				\$ 8,827.42
	Hr.	\$ 33.486	\$ 38.508	\$ 44.285				\$ 50.927
Building Official	Yr.	\$ 61,634.08	\$ 70,879.21	\$ 81,511.09				\$ 93,737.76
	Mo.	\$ 5,136.17	\$ 5,906.60	\$ 6,792.59				\$ 7,811.48
	Hr.	\$ 29.632	\$ 34.077	\$ 39.188				\$ 45.066
Public Works Director	Yr.	\$ 76,266.83	\$ 87,706.85	\$ 100,862.88				\$ 115,992.30
	Mo.	\$ 6,355.57	\$ 7,308.90	\$ 8,405.24				\$ 9,666.03
	Hr.	\$ 36.667	\$ 42.167	\$ 48.492				\$ 55.766
Chief Plant Operator	Yr.	\$ 83,274.55	\$ 87,657.19	\$ 92,271.30	\$ 97,127.68	\$ 102,239.32	\$ 107,619.20	
	Mo.	\$ 6,939.55	\$ 7,304.77	\$ 7,689.28	\$ 8,093.97	\$ 8,519.94	\$ 8,968.27	
	Hr.	\$ 40.036	\$ 42.143	\$ 44.361	\$ 46.696	\$ 49.154	\$ 51.740	
Parks & Recreation Director	Yr.	\$ 69,650.07	\$ 80,097.58	\$ 92,112.22				\$ 105,929.04
	Mo.	\$ 5,804.17	\$ 6,674.80	\$ 7,676.02				\$ 8,827.42
	Hr.	\$ 33.486	\$ 38.508	\$ 44.285				\$ 50.927

City of Live Oak

Salary Control Points as of 11/1/21

Classification		Point A	Point B	Point C	Point D	Point E	Point F	Pay for Performance
Finacial Services Supervisor	Yr.	\$ 78,491.93	\$ 82,623.08	\$ 86,971.66				\$ 99,967.43
	Mo.	\$ 6,540.99	\$ 6,885.26	\$ 7,247.64				\$ 8,330.62
	Hr.	\$ 37.737	\$ 39.723	\$ 41.813				\$ 48.061
Management Analyst	Yr.	\$ 60,466.26	\$ 69,536.20	\$ 79,966.62				\$ 91,961.62
	Mo.	\$ 5,038.86	\$ 5,794.68	\$ 6,663.89				\$ 7,663.47
	Hr.	\$ 29.070	\$ 33.431	\$ 38.445				\$ 44.212
Recreation Leader	Yr.							
	Mo.							
	Hr.	\$ 15.00						
Administrative Aide	Yr.							
	Mo.							
	Hr.	\$ 13.00	\$ 13.65	\$ 14.33	\$ 15.05	\$ 15.80		
Temp Maintenance Worker 1,000 hrs. seasonal	Yr.							
	Mo.							
	Hr.	\$ 15.00						
Head Lifeguard Lifeguard supervisor	Yr.							
	Mo.							
	Hr.	\$ 14.000	\$ 14.700	\$ 15.435	\$ 16.207	\$ 17.017		
Lifeguard	Yr.							
	Mo.							
	Hr.	\$ 13.00	\$ 13.65	\$ 14.33	\$ 15.05	\$ 15.80		
City Planner	Yr.	\$ 47,478.17	\$ 54,599.90	\$ 62,789.88				\$ 72,208.34
	Mo.	\$ 3,956.51	\$ 4,549.99	\$ 5,232.49				\$ 6,017.36
	Hr.	\$ 22.826	\$ 26.250	\$ 30.187				\$ 34.716
Assistant City Planner	Yr.	\$ 35,128.02	\$ 40,397.22	\$ 46,456.80				\$ 53,425.32
	Mo.	\$ 2,927.34	\$ 3,366.44	\$ 3,871.40				\$ 4,452.11
	Hr.	\$ 16.888	\$ 19.422	\$ 22.335				\$ 25.685

City of Live Oak

Salary Control Points as of 11/1/21

Classification		Point A	Point B	Point C	Point D	Point E	Point F	Pay for Performance
Principal Engineer	Yr.	\$ 53,443.98	\$ 61,460.58	\$ 70,679.66				\$ 81,281.62
	Mo.	\$ 4,453.67	\$ 5,121.72	\$ 5,889.97				\$ 6,773.47
	Hr.	\$ 25.694	\$ 29.548	\$ 33.981				\$ 39.078
Associate Engineer	Yr.	\$ 48,581.76	\$ 55,869.01	\$ 64,249.38				\$ 73,886.78
	Mo.	\$ 4,048.48	\$ 4,655.75	\$ 5,354.12				\$ 6,157.23
	Hr.	\$ 23.357	\$ 26.860	\$ 30.889				\$ 35.522
Intern	Yr.							
	Mo.	\$ 1,500.00		\$ 4,000.00				
	Hr.							
City Council	Yr.							
	Mo.	\$ 364.65						
	Hr.							

City of Live Oak

Salary Control Points as of 11/1/21

Classification		Point A	Point B	Point C	Point D	Point E	Point F
Financial Analyst	Yr.	\$ 52,299.00	\$ 55,051.58	\$ 57,949.03	\$ 60,998.98	\$ 64,209.45	\$ 67,588.89
	Mo.	\$ 4,358.25	\$ 4,587.63	\$ 4,829.09	\$ 5,083.25	\$ 5,350.79	\$ 5,632.41
	Hr.	\$ 25.144	\$ 26.467	\$ 27.860	\$ 29.326	\$ 30.870	\$ 32.495
Senior Administrative Assistant, Confidential	Yr.	\$ 43,639.56	\$ 45,936.38	\$ 48,354.09	\$ 50,899.04	\$ 53,577.94	\$ 56,397.83
	Mo.	\$ 3,636.63	\$ 3,828.03	\$ 4,029.51	\$ 4,241.59	\$ 4,464.83	\$ 4,699.82
	Hr.	\$ 20.981	\$ 22.085	\$ 23.247	\$ 24.471	\$ 25.759	\$ 27.114
Senior Administrative Assistant	Yr.	\$ 43,639.56	\$ 45,936.38	\$ 48,354.09	\$ 50,899.04	\$ 53,577.94	\$ 56,397.83
	Mo.	\$ 3,636.63	\$ 3,828.03	\$ 4,029.51	\$ 4,241.59	\$ 4,464.83	\$ 4,699.82
	Hr.	\$ 20.981	\$ 22.085	\$ 23.247	\$ 24.471	\$ 25.759	\$ 27.114
Administrative Assistant Financial Services	Yr.	\$ 39,396.86	\$ 41,470.38	\$ 43,653.03	\$ 45,950.56	\$ 48,369.01	\$ 50,914.75
	Mo.	\$ 3,283.07	\$ 3,455.87	\$ 3,637.75	\$ 3,829.21	\$ 4,030.75	\$ 4,242.90
	Hr.	\$ 18.941	\$ 19.938	\$ 20.987	\$ 22.092	\$ 23.254	\$ 24.478
Administrative Assistant Public Services	Yr.	\$ 34,049.06	\$ 35,841.11	\$ 37,727.49	\$ 39,713.14	\$ 41,803.31	\$ 44,003.48
	Mo.	\$ 2,837.42	\$ 2,986.76	\$ 3,143.96	\$ 3,309.43	\$ 3,483.61	\$ 3,666.96
	Hr.	\$ 16.370	\$ 17.231	\$ 18.138	\$ 19.093	\$ 20.098	\$ 21.156
Building Inspector Code Enforcement Officer II	Yr.	\$ 56,307.45	\$ 59,271.00	\$ 62,390.52	\$ 65,674.24	\$ 69,130.77	\$ 72,769.24
	Mo.	\$ 4,692.29	\$ 4,939.25	\$ 5,199.21	\$ 5,472.85	\$ 5,760.90	\$ 6,064.10
	Hr.	\$ 27.071	\$ 28.496	\$ 29.995	\$ 31.574	\$ 33.236	\$ 34.985
Building Inspector Code Enforcement Officer I	Yr.	\$ 52,623.75	\$ 55,393.43	\$ 58,308.87	\$ 61,377.76	\$ 64,608.17	\$ 68,008.60
	Mo.	\$ 4,385.31	\$ 4,616.12	\$ 4,859.07	\$ 5,114.81	\$ 5,384.01	\$ 5,667.38
	Hr.	\$ 25.300	\$ 26.631	\$ 28.033	\$ 29.509	\$ 31.062	\$ 32.696
Management Analyst	Yr.	\$ 71,158.14	\$ 74,903.31	\$ 78,845.59	\$ 82,995.36	\$ 87,363.53	\$ 91,961.62
	Mo.	\$ 5,929.85	\$ 6,241.94	\$ 6,570.47	\$ 6,916.28	\$ 7,280.29	\$ 7,663.47
	Hr.	\$ 34.211	\$ 36.011	\$ 37.907	\$ 39.902	\$ 42.002	\$ 44.212
Lead Water & Wastewater Treatment Plant Operator	Yr.	\$ 75,280.91	\$ 79,243.06	\$ 83,413.75	\$ 87,803.95	\$ 92,425.21	\$ 97,289.69
	Mo.	\$ 6,273.41	\$ 6,603.59	\$ 6,951.15	\$ 7,317.00	\$ 7,702.10	\$ 8,107.47
	Hr.	\$ 36.193	\$ 38.098	\$ 40.103	\$ 42.213	\$ 44.435	\$ 46.774

City of Live Oak

Salary Control Points as of 11/1/21

Classification			Point A	Point B	Point C	Point D	Point E	Point F
Water & Wastewater Treatment Plant Operator III	Yr.	\$	66,916.37	\$ 70,438.28	\$ 74,145.56	\$ 78,047.96	\$ 82,155.75	\$ 86,479.73
	Mo.	\$	5,576.36	\$ 5,869.86	\$ 6,178.80	\$ 6,504.00	\$ 6,846.31	\$ 7,206.64
	Hr.	\$	32.171	\$ 33.865	\$ 35.647	\$ 37.523	\$ 39.498	\$ 41.577
Water & Wastewater Treatment Plant Operator II	Yr.	\$	50,021.39	\$ 52,654.09	\$ 55,425.36	\$ 58,342.48	\$ 61,413.14	\$ 64,645.41
	Mo.	\$	4,168.45	\$ 4,387.84	\$ 4,618.78	\$ 4,861.87	\$ 5,117.76	\$ 5,387.12
	Hr.	\$	24.049	\$ 25.314	\$ 26.647	\$ 28.049	\$ 29.526	\$ 31.080
Water & Wastewater Treatment Plant Operator I	Yr.	\$	45,473.53	\$ 47,866.88	\$ 50,386.19	\$ 53,038.09	\$ 55,829.57	\$ 58,767.97
	Mo.	\$	3,789.46	\$ 3,988.91	\$ 4,198.85	\$ 4,419.84	\$ 4,652.46	\$ 4,897.33
	Hr.	\$	21.862	\$ 23.013	\$ 24.224	\$ 25.499	\$ 26.841	\$ 28.254
Lead Maintenance Worker	Yr.	\$	49,473.78	\$ 52,077.66	\$ 54,818.59	\$ 57,703.78	\$ 60,740.82	\$ 63,937.70
	Mo.	\$	4,122.81	\$ 4,339.80	\$ 4,568.22	\$ 4,808.65	\$ 5,061.73	\$ 5,328.14
	Hr.	\$	23.785	\$ 25.037	\$ 26.355	\$ 27.742	\$ 29.202	\$ 30.739
Maintenance Worker III	Yr.	\$	44,976.16	\$ 47,343.33	\$ 49,835.08	\$ 52,457.98	\$ 55,218.92	\$ 58,125.18
	Mo.	\$	3,748.01	\$ 3,945.28	\$ 4,152.92	\$ 4,371.50	\$ 4,601.58	\$ 4,843.77
	Hr.	\$	21.623	\$ 22.761	\$ 23.959	\$ 25.220	\$ 26.548	\$ 27.945
Maintenance Worker II	Yr.	\$	41,293.70	\$ 43,467.06	\$ 45,754.80	\$ 48,162.94	\$ 50,697.84	\$ 53,366.14
	Mo.	\$	3,441.14	\$ 3,622.25	\$ 3,812.90	\$ 4,013.58	\$ 4,224.82	\$ 4,447.18
	Hr.	\$	19.853	\$ 20.898	\$ 21.997	\$ 23.155	\$ 24.374	\$ 25.657
Maintenance Worker I	Yr.	\$	37,276.48	\$ 39,238.40	\$ 41,303.58	\$ 43,477.45	\$ 45,765.74	\$ 48,174.46
	Mo.	\$	3,106.37	\$ 3,269.87	\$ 3,441.97	\$ 3,623.12	\$ 3,813.81	\$ 4,014.54
	Hr.	\$	17.921	\$ 18.865	\$ 19.857	\$ 20.903	\$ 22.003	\$ 23.161
Maintenance Worker Seasonal 1,000 hrs	Yr.	\$	30,620.66	\$ 32,232.28	\$ 33,928.71	\$ 35,714.43	\$ 37,594.14	\$ 39,572.78
	Mo.	\$	2,551.72	\$ 2,686.02	\$ 2,827.39	\$ 2,976.20	\$ 3,132.85	\$ 3,297.73
	Hr.	\$	14.721	\$ 15.496	\$ 16.312	\$ 17.170	\$ 18.074	\$ 19.025

City of Live Oak

Salary Control Points as of 11/1/21

Classification		Point A	Point B	Point C	Point D	Point E	Point F
Park Lead Maintenance	Yr.	\$ 49,473.78	\$ 52,077.66	\$ 54,818.59	\$ 57,703.78	\$ 60,740.82	\$ 63,937.70
	Mo.	\$ 4,122.81	\$ 4,339.80	\$ 4,568.22	\$ 4,808.65	\$ 5,061.73	\$ 5,328.14
	Hr.	\$ 23.785	\$ 25.037	\$ 26.355	\$ 27.742	\$ 29.202	\$ 30.739
Park Maint. Worker III	Yr.	\$ 44,976.16	\$ 47,343.33	\$ 49,835.08	\$ 52,457.98	\$ 55,218.92	\$ 58,125.18
	Mo.	\$ 3,748.01	\$ 3,945.28	\$ 4,152.92	\$ 4,371.50	\$ 4,601.58	\$ 4,843.77
	Hr.	\$ 21.623	\$ 22.761	\$ 23.959	\$ 25.220	\$ 26.548	\$ 27.945
Park Maint. Worker II	Yr.	\$ 41,293.70	\$ 43,467.06	\$ 45,754.80	\$ 48,162.94	\$ 50,697.84	\$ 53,366.14
	Mo.	\$ 3,441.14	\$ 3,622.25	\$ 3,812.90	\$ 4,013.58	\$ 4,224.82	\$ 4,447.18
	Hr.	\$ 19.853	\$ 20.898	\$ 21.997	\$ 23.155	\$ 24.374	\$ 25.657
Park Maint. Worker I	Yr.	\$ 37,276.48	\$ 39,238.40	\$ 41,303.58	\$ 43,477.45	\$ 45,765.74	\$ 48,174.46
	Mo.	\$ 3,106.37	\$ 3,269.87	\$ 3,441.97	\$ 3,623.12	\$ 3,813.81	\$ 4,014.54
	Hr.	\$ 17.921	\$ 18.865	\$ 19.857	\$ 20.903	\$ 22.003	\$ 23.161
Recreation Supervisor	Yr.	\$ 43,639.56	\$ 45,936.38	\$ 48,354.09	\$ 50,899.04	\$ 53,577.94	\$ 56,397.83
	Mo.	\$ 3,636.63	\$ 3,828.03	\$ 4,029.51	\$ 4,241.59	\$ 4,464.83	\$ 4,699.82
	Hr.	\$ 20.981	\$ 22.085	\$ 23.247	\$ 24.471	\$ 25.759	\$ 27.114

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 2022-23 FISCAL YEAR

WHEREAS, the City Manager has prepared and submitted to the City Council a proposed budget for the 2022-23 fiscal year, starting July 1, 2022; and

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

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

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

Section 1. A certain document on file being marked and designated "City of Live Oak – Annual Budget and Budget Policies – Fiscal Year 2022-23 said document as prepared by the City Manager, amended by the City Council, is hereby adopted for the Fiscal Year, commencing July 1, 2022.

Section 2. The following sums of money are hereby appropriated from the revenue of the City of Live Oak for activities of the City, including transfers and capital projects during the 2022-23 fiscal year.

General Fund	\$ 3,888,153
All Other Funds	<u>13,010,123</u>
Total Budget	<u>\$16,898,276</u>

PASSED AND ADOPTED by the City Council of the City of Live Oak this 18th day of May, 2022, by the following vote:

AYES:

NOES:

ABSENT:

NOT VOTING:

APPROVED:

Nancy Santana, Mayor

ATTEST:

Clarissa Menchaca, City Clerk

Fiscal Year 2022-23

PROPOSED BUDGET

5/18/2022

Elected Officials

Mayor

Nancy Santana

Vice-Mayor

Bob Woten

Councilmember

Jeramy Chapdelaine

Councilmember

Lakhvir S. Ghag

Councilmember

J.R. Thiara

Submitted by

City Manager

Aaron Palmer

Finance Director (Consultant)

James W Ramsey, CPA

**POSITION ALLOCATION
FISCAL YEAR 2021-22**

Proposed Full-time Positions

<u>Administration:</u>		Elected/Appointed	
City Manager	1	<u>Council:</u>	
City Clerk	1	Mayor	1
Management Analyst	1	Vice-Mayor	1
		City Council Member	3
<u>Finance:</u>			
Finance Services Supervisor	1	City Treasurer	1
Financial Analyst	1		
Senior Administrative Assistant	1		
Admin Assistant - Financial Services	1	Part Time and/or Temporary Employees	
<u>Parks & Recreation:</u>		<u>Administration/Finance:</u>	
Parks & Recreation Director	1	Interns	1
Recreation Supervisor	1		
Lead Facility Maintenance Worker	1	<u>Parks & Recreation:</u>	
Facility Maintenance Worker - I / II / III	2	Maintenance Worker	2
		Administrative Assistant	2
<u>Public Works & Utilities:</u>			
Public Works Director	1	Referees	25
Chief Plant Operator	1		
Water Quality Operator Level 3 (2 vacant)	3	Coaches/Instructors	50
Lead Maintenance Worker (Vacant)	1		
Facility Maintenance Worker - I / II / III (1 vacant)	3	Pool Manager	1
Administrative Assistant-Treatment Plant	1	Lifeguards	18
<u>Planning & Building Inspection:</u>			
Chief Building Official	1		
Building Inspector	1		
Subtotal	24		

**Fund Balance Summary By Fund
Fiscal Year 2020-21**

Fund #	Fund Name	Audited Fund Balance 6/30/2018	Audited Fund Balance 6/30/2019	Audited Fund Balance 6/30/2020	Audited Fund Balance 6/30/2021	Estimated Revenues FY2021-22	Resources Available FY2021-22	Projected Spending FY2021-22	Estimated Fund Balance 6/30/2022
10	General Fund	\$ 4,987,680	\$ 4,670,321	\$ 4,462,405	\$ 4,194,753	\$ 4,457,159	\$ 8,651,912	\$ 4,134,066	\$ 4,517,846
	<i>Special Revenue Funds</i>								
14	Streets - Gas Tax	221,160	370,667	525,121	507,811	308,627	816,438	318,961	497,476
15	TDA Transportation Tax	784,013	814,277	1,197,430	286,071	390,000	676,071	5,355	670,716
16	Traffic Safety	(1,236)	1,600	6,813	11,604	3,500	15,104	-	15,104
17	COPS	233,509	239,632	239,856	239,996	200,343	440,339	250,452	189,887
18	Sidewalk Improvement	17,451	17,769	18,042	18,049	13	18,062	-	18,062
20	Street Lighting	111,183	115,962	123,552	133,192	1,016	134,208	43,554	90,653
21	CFD 92-1 Mello Roos	112,662	94,203	80,137	104,120	2,738	106,858	63,219	43,639
22	Fire Assessment	6,443	11,334	15,178	(19,490)	2,032	(17,458)	-	(17,458)
23	Fire CFD 2004-1	(3,617)	(2,769)	8,817	27,704	320	28,024	-	28,024
24	Police CFD 2004-1	(4,870)	4,711	26,133	27,833	800	28,633	22,605	6,029
25	Animal Control CFD 2004-1	(6,077)	198	1,472	3,872	53	3,925	500	3,425
26	Street Lighting CFD 2004-1	4,212	(11,650)	(21,223)	(29,676)	46	(29,630)	26,000	(55,630)
27	Rec/Pool CFD 2004-1	18,185	3,865	24,584	57,102	350	57,452	16,002	41,450
28	Drainage CFD 2004-1	111,871	123,067	138,339	153,063	46	153,109	4,400	148,709
30	Parks AB1600	42,499	43,270	157,483	332,304	233,520	565,824	27,925	537,899
31	Community Ctr AB1600	203,167	206,855	237,968	287,601	57,776	345,377	-	345,377
32	Gov't Serv PW AB1600	10,987	11,186	32,051	68,771	42,563	111,334	-	111,334
33	Gen Gov't AB1600	325,086	330,987	371,356	433,608	75,379	508,987	-	508,987
34	Police AB1600	149,936	152,659	174,839	210,136	40,993	251,129	-	251,129
35	Fire AB1600	101,193	102,682	150,566	255,067	113,184	368,251	-	368,251
36	Roads/Signals AB1600	49,956	53,289	161,205	207,144	223,173	430,317	-	430,317
39	Flood Control AB1600	2,022	2,059	2,091	2,091	-	2,091	-	2,091
52	Drainage Connection Fees	64,003	(26,540)	38,559	267,670	190,000	457,670	-	457,670
90	CDBG HR Program Income	372,479	401,605	328,892	357,841	175,000	532,841	3,000	529,841
92	HOME Housing Grants	(1,980)	(7,096)	(38,456)	(157,942)	96,956	(60,986)	20	(61,006)
58	ARPA Funding	-	-	-	-	940,000	940,000	940,000	-

Fund #	Fund Name	Audited Fund Balance 6/30/2018	Audited Fund Balance 6/30/2019	Audited Fund Balance 6/30/2020	Audited Fund Balance 6/30/2021	Estimated Revenues FY2021-22	Resources Available FY2021-22	Projected Spending FY2021-22	Estimated Fund Balance 6/30/2022
Enterprise Funds									
12	Water Enterprise*	265,184	165,251	30,216	(347,141)	1,043,864	696,723	1,249,052	(552,329)
13	Sewer Enterprise*	3,458,833	4,283,398	4,283,398	4,048,070	2,431,266	6,479,336	2,255,212	4,224,124
50	Water Connection Fees	300,438	416,067	544,857	974,665	360,500	1,335,165	-	1,335,165
51	Sewer Connection Fees	32,894	124,041	271,058	780,471	379,000	1,159,471	-	1,159,471
		\$ 12,012,547	\$ 12,756,546	\$ 13,636,751	\$ 13,480,737	\$ 11,770,216	\$ 25,206,577	\$ 9,360,323	\$ 15,890,996

* 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 6/30/2022	Estimated Revenues FY2022-23	Resources Available FY 2022-23	Proposed Budget FY 2022-23	Estimated Fund Balance 6/30/2023
10	General Fund	\$ 4,517,846	\$ 3,598,466	\$ 8,116,312	\$ 3,888,153	\$ 4,228,159
Special Revenue Funds						
14	Streets - Gas Tax	497,476	1,281,000	1,778,476	1,538,083	240,393
15	TDA Transportation Tax	670,716	390,000	1,060,716	47,400	1,013,316
16	Traffic Safety	15,104	3,500	18,604	-	18,604
17	COPS	189,887	150,000	339,887	50,000	289,887
18	Sidewalk Improvement	18,062	-	18,062	-	18,062
20	Street Lighting	90,653	54,464	145,117	63,800	81,317
21	CFD 92-1 Mello Roos	43,639	129,739	173,378	151,100	22,278
22	Fire Assessment	(17,458)	131,680	114,222	114,200	22
23	Fire CFD 2004-1	28,024	114,855	142,879	128,200	14,679
24	Police CFD 2004-1	6,029	311,482	317,511	317,500	11
25	Animal Control CFD 2004-1	3,425	18,103	21,528	21,500	28
26	Street Lighting CFD 2004-1	(55,630)	18,726	(36,904)	26,000	(62,904)
27	Rec/Pool CFD 2004-1	41,450	143,459	184,909	181,300	3,609
28	Drainage CFD 2004-1	148,709	18,876	167,585	5,700	161,885
30	Parks AB1600	537,899	114,114	652,013	27,000	625,013
31	Community Ctr AB1600	345,377	37,002	382,379	35,000	347,379
32	Gov't Serv PW AB1600	111,334	27,426	138,760	-	138,760
33	Gen Gov't AB1600	508,987	48,506	557,493	35,000	522,493
34	Police AB1600	251,129	26,500	277,629	-	277,629
35	Fire AB1600	368,251	55,230	423,481	-	423,481
36	Roads/Signals AB1600	430,317	126,000	556,317	290,000	266,317
39	Flood Control AB1600	2,091	-	2,091	-	2,091
52	Drainage Connection Fees	457,670	177,000	634,670	-	634,670
90	CDBG HR Program Income	529,841	35,000	564,841	3,000	561,841
92	HOME Housing Grants	(61,006)	35,000	(26,006)	-	(26,006)
58	ARPA Funding	-	1,100,000	1,100,000	1,100,000	-
59	Capital Equipment Purchase Reserve	-	-	-	(125,000)	125,000
Enterprise Funds						
12	*Water Enterprise	(552,329)	920,000	367,671	1,615,528	(1,247,857)
13	*Sewer Enterprise	4,224,124	5,090,000	9,314,124	6,834,812	2,479,312
50	Water Connection Fees	1,335,165	345,000	1,680,165	-	1,680,165
51	Sewer Connection Fees	1,159,471	408,000	1,567,471	550,000	1,017,471
		\$ 15,846,254	\$ 14,909,128	\$ 30,755,382	\$ 16,898,276	\$ 13,857,105

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

13,010,123.00

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

Dept #	Department	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Adopted Budget FY 2021-22	Actuals Thru 3-7-2022 FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
1000	City Council	\$ 91,942	\$ 95,172	\$ 92,099	\$ 126,731	\$ 52,827	\$ 101,685	\$ 93,806
1005	Administration	452,718	341,608	281,287	289,918	268,727	298,024	369,813
1010	Finance Services	207,914	221,324	262,701	248,770	158,539	238,879	196,162
1060	City Attorney	75,110	56,637	53,932	72,500	38,484	77,500	55,000
1065	Economic Development	22,080	13,073	11,822	23,725	16,594	16,595	10,783
1045	Fire Services	1,202,888	586,413	492,033	913,520	263,217	758,190	651,159
1050	Police Services	760,130	921,044	1,080,990	1,147,250	654,816	1,268,234	955,700
1055	Animal Control Services	111,628	105,056	95,803	175,712	83,200	107,222	103,262
1015	Community Development	196,522	234,199	318,403	289,789	215,544	265,288	181,892
1020	Building Inspection	186,341	184,869	193,600	135,831	122,255	147,907	250,945
1025	Engineering	39,839	25,475	37,088	18,230	18,260	33,330	31,000
1030	Parks Operations	200,304	306,272	309,022	571,010	269,712	366,267	275,944
1035	Recreation Services	247,779	267,637	232,693	325,975	197,008	309,295	340,132
1040	Pool Operations	78,403	73,657	66,916	95,976	75,808	91,066	102,393
1057	Community Center	-	5,442	106,756	-	-	-	-
1032	Facility Maintenance	101,794	104,347	67,609	102,542	39,122	56,269	75,605
0000	Nondepartmental	24,429	(1,838)	223,558	-	(1,684)	(1,684)	194,557
	Subtotals	3,999,821	3,540,387	3,926,313	4,537,479	2,472,428	4,134,066	3,888,153
Total General Fund Revenues		3,682,462	3,332,471	3,658,662	3,927,252	2,398,771	4,457,159	3,598,466
Revenues Over Expenditures		\$ (317,359)	\$ (207,916)	\$ (267,652)	\$ (610,227)	\$ (73,657)	\$ 323,093	\$ (289,687)

Fund Recap

Category	Actuals FY 2018-19	Actuals FY 2019-20	Actuals FY 2020-21	Budget FY 2020-21	Actuals as of 3/7/2021 FY 2020-21	Projected FY 2020-21	Proposed FY 2021-22
Beginning Fund Balance	\$ 4,987,680	\$ 4,670,321	\$ 4,462,405	\$ 4,194,753	\$ 4,194,753	\$ 4,194,753	\$ 4,517,846
Revenues & Transfers in	3,682,462	3,332,471	3,658,662	3,927,252	2,398,771	4,457,159	3,598,466
Expenditures & Transfers out	3,999,821	3,540,387	3,926,313	4,537,479	2,472,428	4,134,066	3,888,153
Ending Fund Balance	\$ 4,670,321	\$ 4,462,405	\$ 4,194,753	\$ 3,584,526	\$ 4,121,096	\$ 4,517,846	\$ 4,228,159

City of Live Oak
General Fund 10
Revenue Estimates

Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
GENERAL FUND REVENUES						
4101 Secured Property Taxes	\$ 629,915	\$ 668,907	683,788	\$ 760,000	\$ 834,924	\$ 860,000
4103 Unsecured Property Taxes	34,055	36,847	36,380	42,000	32,000	33,000
4107 Homeowners Exemption	6,909	6,889	6,882	8,000	6,572	7,000
4111 Property Tax In Lieu Veh Fees	889,435	989,121	1,078,434	1,111,000	1,127,686	1,162,000
4113 General Sales and Use Tax	394,402	367,820	336,080	330,000	381,466	393,000
4115 Prop 172 Sales Tax	33,104	31,182	35,283	30,000	36,016	30,000
4120 Property Tax Other	307,040	58,935	72,618	-	-	-
4137 Excise Tax	198,170	114,012	196,663	245,000	174,341	180,000
Total Taxes	2,493,030	2,273,713	2,446,128	2,526,000	2,593,005	2,665,000
4131 Business License	40,217	38,641	37,840	41,000	39,218	40,000
4132 Disabled Access	629	563	562	1,000	872	1,000
4134 Plan Check, Eng & Planning	24,081	(23,953)	10,601	16,000	37,193	38,000
4135 Building Permit Fees	261,860	172,478	248,687	270,000	228,506	235,000
4136 Plan Review Fees Building	50,344	42,631	54,274	60,000	67,166	60,000
4139 SMIP Fees	143	95	141	1,000	841	1,000
4140 CA Bldg Standards Commission	108	76	97	-	309	-
4141 Plan Retention Fees	2,258	2,995	1,780	1,000	2,967	3,000
4143 Variance Use Permit Fees	15,310	24,740	23,763	28,000	15,197	15,000
4145 Code Enforcement Fees	-	11,754	-	5,000	530	5,000
Total Licenses, Fees, Permits	394,950	270,020	377,744	423,000	392,799	398,000
4147 PG&E Franchise Fee	60,204	64,806	70,532	87,000	-	87,000
4149 Cable TV Franchise Fee	59,312	51,874	56,625	34,000	60,082	60,000
4151 Recology Franchise	113,285	115,019	118,671	112,000	125,656	145,000
4152 Recology General Maint.	-	-	-	-	15,763	-
Total Franchise Fees	232,801	231,699	245,827	233,000	201,501	292,000
4119 Property Transfer Tax	18,946	21,390	30,622	24,000	33,491	35,000
4123 VLF Motor Vehicle In Lieu	4,425	6,996	6,916	8,000	10,821	11,000
4124 CRA Reimbursements	-	-	-	-	311	-
4125 State Mandated Cost Reimb	-	-	-	-	-	-
4127 Vehicle Code Fines	2,594	1,347	1,433	2,000	1,857	1,500
4606 City Fines	-	-	4,100	1,000	3,150	1,000
4129 Fish and Game	365	513	324	400	-	-
4601 Grant Proceeds	-	-	-	212,952	212,952	-
4607 FEMA Grant COVID-19	-	-	113,594	-	611,000	-
Total Intergovernmental	26,330	30,246	156,989	248,352	873,582	48,500
4155 Copies	5	94	19	100	-	-
4157 Caltrans Reimbursement	1,467	1,345	1,101	1,000	1,101	-
4165 Administrative Fee	28,292	23,319	12,010	-	755	-
4201 Swimming Pool Fees	10,313	4,075	2,034	10,300	5,064	9,000
4203 Recreation Special Events	3,134	4,059	2,325	2,000	5,510	2,000
4205 Swim Lessons/Fees	4,756	895	7,207	1,000	1,000	1,000
4207 Youth Basketball	4,281	5,715	-	2,700	-	4,000
4209 Mens Basketball	6,981	-	-	4,000	-	3,000
4211 Adult Aerobic Classes	1,240	660	-	1,000	-	1,000
4212 Adult Soccer	7,054	3,925	-	4,000	-	4,000
4213 Recreation Fees Other	480	-	800	400	-	400
4214 Youth Soccer	11,976	11,155	3,550	14,000	15,735	11,060
4216 Wrestling Program	2,728	3,627	-	2,000	-	2,100
4219 Scholarship Program	3,400	1,100	4,900	5,000	-	-
4608 General Reimbursements	-	-	-	-	8,250	-
Total Charges for Services	86,107	59,969	33,945	47,500	37,415	37,560
4169 Interest Earnings	135,544	121,711	15,819	25,000	3,384	-
Total Use of Money	135,544	121,711	15,819	25,000	3,384	-
4161 Rents & Royalties	63,356	49,590	57,098	59,000	66,360	-
4167 Miscellaneous Income	20,151	5,105	24,684	75,000	8,668	-
4171 Sale of Fixed Assets	(4,558)	-	-	-	-	-
4173 Cash Over/Short	26	44	1	-	45	-
4601 SACOG Grant	-	-	-	-	-	-

City of Live Oak
General Fund 10
Revenue Estimates

Total Other Revenues	78,975	54,739	81,783	134,000	75,073	-
4303 Legal Cost Transfer	55,823	50,304	52,350	39,700	39,700	20,400
4305 Finance Cost Transfer	104,200	106,603	104,588	124,100	124,100	69,200
4309 General Govt Cost Transfer	70,401	123,601	125,235	110,600	100,600	51,806
4311 Engineering Cost Transfer	4,301	9,866	18,253	16,000	16,000	16,000
Total Revenue Transfers	234,725	290,374	300,426	290,400	280,400	157,406
TOTAL GENERAL FUND REVENUES	\$ 3,682,462	\$ 3,332,471	3,658,662	\$ 3,927,252	\$ 4,457,159	\$ 3,598,466

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

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
5001	Salaries Elected	\$ 15,603	\$ 17,502	\$ 18,568	\$ 20,162	\$ 20,162	\$ 17,504
5003	Salaries Permanent	875	-	292	-	-	-
5013	Social Security	734	739	709	1,250	1,250	1,084
5015	Medicare	172	173	166	292	292	252
5019	Workers Compensation	604	621	646	857	857	744
5021	CalPERS City employer rate	1,442	1,191	1,182	1,060	1,060	1,308
5023	CalPERS Employee rate paid by City	537	280	280	-	-	-
5025	Health Insurance	43,356	43,012	51,405	50,185	50,185	43,633
5027	Dental Insurance	2,694	2,177	2,170	2,286	2,286	1,666
5029	Vision Insurance	580	557	569	573	573	371
5031	Life Insurance	665	666	669	666	666	664
	Total Salaries & Benefits	67,262	66,918	76,654	77,331	77,331	67,226
5319	Small Tools and Equipment	2,108	-	158	1,200	-	1,200
5323	Communications	4,125	8,108	4,696	26,100	10,000	10,280
	Accel license						
	iPads for City Council Members						
	Zoom license						
	Cell phone allowance @ \$100 / councilmembers @ 80%						
5331	Travel, Lodging & Meals	4,511	4,459	-	7,000	2,000	7,000
	\$1,000 per Councilmember						
	\$400 mileage reimbursements						
5335	Professional Development	4,766	8,754	350	5,000	1,000	5,000
	\$1,000 per Councilmember						
5341	Professional Services	1,685	2,144	2,811	2,500	3,050	3,100
5343	Liability Insurance	3,025	920	3,121	3,200	3,982	-
5349	Fidelity Insurance	19	20	21	100	22	-
	Total Services and Supplies	20,239	24,405	11,157	45,100	20,054	26,580
5903	Legal Cost Transfer	1,040	650	900	900	900	-
5905	Finance Cost Transfer	2,001	1,500	1,699	1,700	1,700	-
5909	General Government Transfer	1,400	1,699	1,689	1,700	1,700	-
	Total Interfund Transfers	4,441	3,849	4,288	4,300	4,300	-
	Total Department Expenditures	\$ 91,942	\$ 95,172	\$ 92,099	\$ 126,731	\$ 101,685	\$ 93,806

Budget Recap

Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2021-22
Salaries & Benefits	\$ 67,262	\$ 66,918	\$ 76,654	\$ 77,331	\$ 77,331	\$ 67,226
Services & Supplies	20,239	24,405	11,157	45,100	20,054	26,580
Capital Outlay	-	-	-	-	-	-
Debt & Contingencies	-	-	-	-	-	-
Transfers	4,441	3,849	4,288	4,300	4,300	-
Total	\$ 91,942	\$ 95,172	\$ 92,099	\$ 126,731	\$ 101,685	\$ 93,806

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

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
5003	Salaries Permanent	\$ 62,923	\$ 88,307	\$ 99,049	\$ 91,968	\$ 91,968	\$ 154,325
5005	Part-Time Wages	5,661	-	-	-	1,142	-
5006	Outsource Personnel	150,290	21,015	2,400	-	-	-
5010	Technology Allowance	-	660	780	-	660	990
5011	Car Allowance	313	2,400	2,763	2,550	2,420	3,600
5012	Bilingual Pay	-	518	813	-	1,100	1,500
5013	Social Security	4,460	5,620	5,149	5,294	5,294	9,568
5015	Medicare	1,043	1,314	1,383	1,371	1,371	2,237
5017	Unemployment Insurance	958	608	391	391	391	521
5019	Workers Compensation	4,015	4,127	4,293	4,017	4,017	5,306
5021	CalPERS City employer rate	3,357	5,727	6,802	6,311	6,311	12,896
5023	CalPERS Employee rate paid by City	-	(8)	349	-	-	-
5025	Health Insurance	12,065	22,186	25,070	11,537	11,537	44,719
5027	Dental Insurance	47	1,397	771	771	771	1,905
5029	Vision Insurance	58	150	158	158	158	389
5031	Life Insurance	201	(99)	145	150	150	257
	Total Salaries & Benefits	245,391	153,922	150,315	124,518	127,290	238,213
5301	Office Supplies	3,531	4,015	6,387	4,200	4,500	4,500
5303	Operating Supplies	1,986	543	1,043	700	500	-
5309	Safety Items	1,109	-	1,275	1,500	-	-
5311	Repair & Maintenance	184	21	789	-	4,000	5,000
5313	Repair & Maintenance - Buildings	-	-	141	-	700	-
5317	Maintenance & Service Contract	-	-	297	400	-	-
5319	Small Tools and Equipment	2,196	3,751	4,000	4,000	-	1,500
5321	Rents & Leases	12,781	5,891	4,478	6,000	4,296	6,000
	<i>Copier - \$400 / month</i>						
	<i>Usage - \$100 / month</i>						
5323	Communications	13,148	73,336	43,963	52,100	31,516	32,000
	<i>Peak Agenda Mangement</i>						
	<i>Gov Access Website</i>						
5325	Advertising	4,505	6,019	2,154	6,000	1,400	4,500
5327	Postage	1,372	1,023	3,336	2,000	3,500	3,500
5329	Printing & Copying	338	440	473	600	600	600
5331	Travel, Lodging & Meals	3,317	5,642	217	3,000	1,000	3,000
5333	Dues & Subscriptions	12,587	12,938	12,484	16,000	14,600	15,000
5335	Professional Development	1,872	5,451	4,913	5,000	6,020	5,000
	<i>City Clerks meetings</i>						
	<i>League of CA cities meetings</i>						
5337	Licenses & Permits	480	617	674	4,300	661	1,000
5341	Professional Services	68,671	16,221	28,282	35,000	40,000	43,000
	<i>Election costs (\$30K)</i>						
	<i>HR Consulting (75% - \$1,100 / month)</i>						
5343	Liability Insurance	5,570	3,391	5,751	7,000	-	-
5345	Property & Equip Insurance	4,509	5,437	1,580	3,200	8,399	-
5351	Community Function/Promotion	-	11	-	-	151	-
5353	Special Departmental Expense	21,066	21,053	2,289	5,000	2,000	2,000
5703	Equipment	22,723	17,764	2,045	5,000	42,491	5,000
	Total Services/Supplies	181,945	183,564	126,571	161,000	166,334	131,600

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

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
Administration, Continued							
5901	Interfund Transfer	19,762	-	-	-	-	-
5903	Legal Cost Transfer	1,921	1,298	1,400	1,400	1,400	-
5905	Finance Cost Transfer	3,699	2,824	3,001	3,000	3,000	-
	Total Interfund Transfers	25,382	4,122	4,401	4,400	4,400	-
	Total Department Expenditures	\$ 452,718	\$ 341,608	\$ 281,287	\$ 289,918	\$ 298,024	\$ 369,813

Budget Recap		Actual	Actual	Actual	Adopted		Proposed
Category		Expenditures FY 2018-19	Expenditures FY 2019-20	Expenditures FY 2020-21	Budget FY 2021-22	Projected FY 2021-22	Budget FY 2022-23
Salaries & Benefits	\$	245,391	\$ 153,922	\$ 150,315	\$ 124,518	\$ 127,290	\$ 238,213
Services & Supplies		181,945	183,564	126,571	161,000	166,334	131,600
Capital Outlay		-	-	-	-	-	-
Debt & Contingencies		-	-	-	-	-	-
Transfers		25,382	4,122	4,401	4,400	4,400	-
Total	\$	452,718	\$ 341,608	\$ 281,287	\$ 289,918	\$ 298,024	\$ 369,813

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

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
5003	Salaries Permanent	\$ 9,967	\$ 12,825	\$ 27,466	\$ 29,552	\$ 29,552	\$ 18,944
5005	Salaries Extra Help	12,129	11,197	(56)	-	-	-
5011	Car Allowance	160	120	130	120	120	60
5012	Bi-lingual Pay	300	600	650	-	-	300
5013	Social Security	1,392	1,500	1,618	1,840	1,840	1,175
5015	Medicare	325	351	378	430	430	275
5017	Unemployment Insurance	174	174	174	174	174	87
5019	Workers Compensation	694	714	742	1,261	1,261	805
5020	CalPERS Unfunded Liability	53,652	60,933	66,886	48,650	48,650	-
5021	CalPERS City employer rate	1,796	2,483	5,247	3,801	3,801	1,516
5023	CalPERS Employee rate paid by City	672	672	672	706	706	2,658
5025	Health Insurance	9,779	14,295	4,444	4,507	4,507	7,091
5027	Dental Insurance	502	887	320	381	381	285
5029	Vision Insurance	110	135	68	56	56	58
5031	Life Insurance	94	123	62	67	67	33
	Total Salaries & Benefits	91,746	107,009	108,802	91,545	91,545	33,287
5301	Office Supplies	848	887	785	900	900	-
5317	Maintenance & Service Contracts	8,682	7,782	7,127	9,800	11,675	33,750
	<i>Finance Software (75%)</i>						
5319	Small Tools and Equipment	206	-	1,726	2,000	15	1,000
5323	Communications	437	798	513	1,000	500	-
5325	Advertising	287	-	-	500	-	500
5329	Printing & Copying	983	661	519	625	-	625
5333	Dues & Subscriptions	435	460	-	-	-	-
5335	Professional Development	170	319	660	800	-	-
5341	Professional Services	90,716	88,527	121,956	120,000	120,000	120,000
	<i>Contract accounting services (50%)</i>						
5343	Liability Insurance	1,072	723	1,107	1,140	1,422	-
5349	Fidelity Insurance	48	50	52	60	55	-
5353	Special Departmental Expense	8,685	7,976	13,084	14,000	6,367	7,000
	<i>Banking fees</i>						
	Total Services and Supplies	112,569	108,183	147,529	150,825	140,934	162,875
5903	Legal Cost Transfer	1,600	1,732	1,802	1,800	1,800	-
5909	General Government Transfer	1,999	4,400	4,568	4,600	4,600	-
	Total Interfund Transfers	3,599	6,132	6,370	6,400	6,400	-
	Total Department Expenditures	\$ 207,914	\$ 221,324	\$ 262,701	\$ 248,770	\$ 238,879	\$ 196,162

Budget Recap

Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
Salaries & Benefits	\$ 91,746	\$ 107,009	\$ 108,802	\$ 91,545	\$ 91,545	\$ 33,287
Services & Supplies	112,569	108,183	147,529	150,825	140,934	162,875
Capital Outlay	-	-	-	-	-	-
Debt & Contingencies	-	-	-	-	-	-
Transfers	3,599	6,132	6,370	6,400	6,400	-
Total	\$ 207,914	\$ 221,324	\$ 262,701	\$ 248,770	\$ 238,879	\$ 196,162

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

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
5341	Professional Services	\$ 73,310	\$ 54,377	\$ 56,153	\$ 70,000	\$ 75,000	\$ 55,000
	Total Services and Supplies	73,310	54,377	56,153	70,000	75,000	55,000
5905	Finance Cost Transfer	1,101	1,059	(3,514)	1,200	1,200	-
5909	General Government Transfer	699	1,201	1,293	1,300	1,300	-
	Total Interfund Transfers	1,800	2,260	(2,221)	2,500	2,500	-
	Total Department Expenditures	\$ 75,110	\$ 56,637	\$ 53,932	\$ 72,500	\$ 77,500	\$ 55,000

Budget Recap

Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Supplies	73,310	54,377	56,153	70,000	75,000	55,000
Capital Outlay	-	-	-	-	-	-
Debt & Contingencies	-	-	-	-	-	-
Transfers	1,800	2,260	(2,221)	2,500	2,500	-
Total	\$ 75,110	\$ 56,637	\$ 53,932	\$ 72,500	\$ 77,500	\$ 55,000

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

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
5337	Licenses & Permits	\$ 783	\$ 783	\$ 783	\$ 1,000	\$ 783	\$ 783
5341	Professional Services	15,000	5,000	5,000	10,000	5,000	10,000
5345	Property & Equip Insurance	6,297	7,290	6,040	7,725	10,812	-
5353	Special Dept Expense	-	-	-	5,000	-	-
	Total Services and Supplies	22,080	13,073	11,822	23,725	16,595	10,783
	Total Department Expenditures	\$ 22,080	\$ 13,073	\$ 11,822	\$ 23,725	\$ 16,595	\$ 10,783

Budget Recap

Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Supplies	22,080	13,073	11,822	23,725	16,595	10,783
Capital Outlay	-	-	-	-	-	-
Debt & Contingencies	-	-	-	-	-	-
Transfers	-	-	-	23,725	-	-
Total	\$ 22,080	\$ 13,073	\$ 11,822	\$ 47,450	\$ 16,595	\$ 10,783

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

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
5313	Repair & Maint Buildings	\$ 30,233	\$ 3,517	\$ 54	\$ 20,000	\$ 1,500	\$ 1,500
5337	Licenses & Permits	779	1,594	1,066	1,500	970	1,500
5339	Utilities	-	5,746	10,356	8,500	14,088	15,000
5341	Professional Services	656,880	656,880	613,401	740,550	562,339	765,000
5345	Property & Equip Insurance	2,130	2,335	1,770	19,200	3,431	-
	Total Services and Supplies	690,022	670,072	626,646	789,750	582,328	783,000
5501	Principal	70,532	73,051	75,658	76,000	75,658	81,156
5503	Interest	19,630	16,091	14,504	14,070	14,504	11,803
	<i>Lease financing - payments through 2025</i>						
	Total Debt & Contingency	90,162	89,142	90,162	90,070	90,162	92,959
5703	Equipment	612,245	4,346	2,450	4,000	56,000	10,000
	Total Capital Outlay	612,245	4,346	2,450	4,000	56,000	10,000
5903	Legal Cost Transfer	3,759	5,123	5,299	4,000	4,000	-
5905	Finance Cost Transfer	7,101	11,030	10,370	12,700	12,700	-
5909	General Govt Transfer	4,799	12,600	12,905	13,000	13,000	-
5913	Public Safety Contra - Transfer	(205,200)	(205,900)	(255,800)	-	-	(234,800)
	<i>Fire Assessments (dept 2200)</i>	-	-	-	-	-	
	<i>CFD 2004-1 Fire</i>						
	Total Interfund Transfers	(189,541)	(177,147)	(227,226)	29,700	29,700	(234,800)
	Total Department Expenditures	\$ 1,202,888	\$ 586,413	\$ 492,033	\$ 913,520	\$ 758,190	\$ 651,159

Budget Recap

Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
Salaries & Benefits	\$ -	\$ -	\$ -	\$ 3	\$ -	\$ -
Services & Supplies	690,022	670,072	626,646	789,750	582,328	783,000
Capital Outlay	612,245	4,346	2,450	4,000	56,000	10,000
Debt & Contingencies	90,162	89,142	90,162	90,070	90,162	92,959
Transfers	(189,541)	(177,147)	(227,226)	29,700	29,700	(234,800)
Total	\$ 1,202,888	\$ 586,413	\$ 492,033	\$ 913,523	\$ 758,190	\$ 651,159

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

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
5313	Repair & Maint Buildings	\$ 6,377	\$ 3,913	\$ 2,120	\$ 2,500	\$ 2,000	\$ 2,000
5323	Communications	4,644	5,037	4,762	5,400	5,905	-
5337	Licenses & Permits	457	463	463	600	500	500
5339	Utilities	6,584	5,615	6,363	6,500	6,083	6,200
5341	Professional Services	956,799	1,112,091	1,300,599	1,086,650	1,208,215	1,240,000
5345	Property & Equip Insurance	2,130	2,335	1,770	2,500	3,431	-
5353	Special Dept Expense	-	-	3,140	2,000	1,000	1,000
	Total Services and Supplies	976,991	1,129,454	1,319,216	1,106,150	1,227,134	1,249,700
5903	Legal Cost Transfer	4,638	7,145	7,304	6,000	6,000	-
5905	Finance Cost Transfer	8,901	15,443	15,405	17,100	17,100	-
5909	General Gov't Transfer	6,000	17,802	17,865	18,000	18,000	-
5913	Public Safety Contra Expense	(236,400)	(248,800)	(278,800)	-	-	(294,000)
	Total Interfund Transfers	(216,861)	(208,410)	(238,226)	41,100	41,100	(294,000)
	Total Department Expenditures	\$ 760,130	\$ 921,044	\$ 1,080,990	\$ 1,147,250	\$ 1,268,234	\$ 955,700

Budget Recap

Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
Salaries & Benefits	\$ -	\$ -	\$ -	\$ 3	\$ -	\$ -
Services & Supplies	976,991	1,129,454	1,319,216	-	1,227,134	1,249,700
Capital Outlay	-	-	3,140	2,000	-	-
Debt & Contingencies	-	-	-	-	-	-
Transfers	(216,861)	(208,410)	(238,226)	41,100	41,100	(294,000)
Total	\$ 760,130	\$ 921,044	\$ 1,084,130	\$ 43,103	\$ 1,268,234	\$ 955,700

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

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
5341	Professional Services	\$ 111,354	\$ 111,769	\$ 105,473	\$ 116,500	\$ 104,000	\$ 123,000
	<i>9% of total Sutter Animal Services Authority budget</i>						
5353	Special Dept Expense	-	-	-	1,000	-	-
	Total Services/Supplies	111,354	111,769	105,473	117,500	104,000	123,000
5501	Principal	52,882	52,882	52,882	52,882	52,882	52,882
5503	Interest Expense	5,593	5,841	2,380	2,380	2,380	2,380
	Total Debt & Contingency	58,475	58,723	55,263	55,262	55,262	55,262
5903	Legal Cost Transfer	798	504	549	550	550	-
5905	Finance Cost Transfer	1,501	1,058	2,425	1,100	110	-
5909	General Gov't Transfer	1,000	1,202	1,293	1,300	1,300	-
5913	Public Safety Contra Expense	(61,500)	(68,200)	(69,200)	-	(54,000)	(75,000)
	<i>CFD 1992-1</i>						
	<i>CFD 2004-1 Fire</i>						
	Total Interfund Transfers	(58,201)	(65,436)	(64,933)	2,950	(52,040)	(75,000)
	Total Department Expenditures	\$ 111,628	\$ 105,056	\$ 95,803	\$ 175,712	\$ 107,222	\$ 103,262

Budget Recap

Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
Salaries & Benefits	\$ -	\$ -	\$ -	\$ 3	\$ -	\$ -
Services & Supplies	111,354	111,769	105,473	FY 2021-22	104,000	123,000
Capital Outlay	-	-	-	-	-	-
Debt & Contingencies	58,475	58,723	55,263	-	55,262	55,262
Transfers	(58,201)	(65,436)	(64,933)	2,950	(52,040)	(75,000)
Total	\$ 111,628	\$ 105,056	\$ 95,803	\$ 2,953	\$ 107,222	\$ 103,262

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

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
5003	Salaries Permanent	\$ 62,553	\$ 89,695	\$ 140,150	\$ 124,473	\$ 124,473	\$ 60,929
5010	Technology Allowance	-	248	293	-	-	-
5011	Car Allowance	55	905	1,073	1,185	1,185	-
5012	Bi-lingual Pay	75	357	943	-	-	-
5013	Social Security	4,753	6,180	7,897	7,578	7,578	3,778
5015	Medicare	1,111	1,445	1,914	1,822	1,822	883
5017	Unemployment Insurance	434	608	759	760	760	282
5019	Workers Compensation	4,116	4,230	4,401	5,340	5,340	2,590
5021	CalPERS City employer rate	9,226	11,276	14,176	12,870	12,870	8,548
5023	CalPERS Employee rate paid by City	5,479	5,531	5,516	5,542	5,542	4,874
5025	Health Insurance	9,285	14,110	19,140	17,300	17,300	8,863
5027	Dental Insurance	662	654	901	980	980	276
5029	Vision Insurance	128	153	195	208	208	61
5031	Life Insurance	155	192	261	291	291	108
	Total Salaries & Benefits	98,032	135,584	197,617	178,349	178,349	91,192
5303	Operating Supplies	83	5	97	200	-	-
5317	Maint & Service Contracts	1,318	1,558	1,739	1,600	1,600	1,600
5319	Small Tools and Equipment	-	-	-	1,000	-	-
5323	Communications	375	983	854	1,100	794	-
5325	Advertising	3,439	2,257	1,689	2,500	1,000	2,500
5329	Printing & Copying	-	567	919	700	800	1,000
5333	Dues & Subscriptions	-	-	2,328	2,500	2,500	2,500
5335	Professional Development	56	-	-	3,000	-	3,000
5341	Professional Services	80,324	76,195	94,538	80,000	60,000	80,000
	<i>General planning services</i>						
5343	Liability Insurance	5,079	3,957	5,246	5,400	6,757	-
5349	Fidelity Insurance	76	80	84	90	88	-
5353	Special Dept Expense	-	61	34	50	100	100
	Total Services and Supplies	90,750	85,663	107,528	98,140	73,639	90,700
5903	Legal Cost Transfer	1,840	2,310	2,400	2,400	2,400	-
5905	Finance Cost Transfer	3,499	4,943	5,099	5,100	5,100	-
5909	General Government Transfer	2,401	5,699	5,758	5,800	5,800	-
	Total Interfund Transfers	7,740	12,952	13,257	13,300	13,300	-
	Total Department Expenditures	\$ 196,522	\$ 234,199	\$ 318,403	\$ 289,789	\$ 265,288	\$ 181,892

Budget Recap	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
Category						
Salaries & Benefits	\$ 98,032	\$ 135,584	\$ 197,617	\$ 178,349	\$ 178,349	\$ 91,192
Services & Supplies	90,750	85,663	107,528	98,140	73,639	90,700
Capital Outlay	-	-	-	5,400	-	-
Debt & Contingencies	-	-	-	3,000	-	-
Transfers	7,740	12,952	13,257	5,800	13,300	-
Total	\$ 196,522	\$ 234,199	\$ 318,403	\$ 290,689	\$ 265,288	\$ 181,892

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

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
5003	Salaries Permanent	\$ 99,677	\$ 101,799	\$ 57,470	\$ 43,175	\$ 43,175	\$ 105,587
5005	Salaries Extra Help	-	-	14,090	-	-	15,000
5011	Car Allowance	-	-	-	105	105	-
5012	Bilingual Pay	-	-	245	-	-	-
5013	Social Security	6,492	6,488	4,310	2,683	2,683	6,546
5015	Medicare	1,518	1,517	1,008	628	628	1,531
5017	Unemployment Insurance	543	543	304	304	304	586
5019	Workers Compensation	5,937	6,102	6,348	1,839	1,839	4,487
5021	CalPERS City employer rate	13,082	14,151	7,033	5,000	5,000	10,040
5023	CalPERS Employee rate paid by City	8,584	8,613	3,392	2,604	2,604	2,625
5025	Health Insurance	17,998	19,711	8,611	5,519	5,519	40,226
5027	Dental Insurance	882	858	293	293	293	1,571
5029	Vision Insurance	190	190	67	64	64	322
5031	Life Insurance	208	208	123	117	117	224
	Total Salaries & Benefits	155,111	160,180	103,296	62,331	62,331	188,745
5303	Operating Supplies	616	645	837	800	-	3,100
	<i>New code change materials (every 3 years)</i>						
5307	Fuel	959	835	179	1,200	-	1,000
5309	Safety Items	365	-	224	300	-	500
5315	Repair & Maintenance Vehicles	2,879	258	732	800	-	800
5317	Maint & Service Contracts	3,593	2,940	7,516	9,000	6,500	6,500
5319	Small Tools and Equipment	-	-	327	300	300	300
5323	Communications	2,279	2,363	672	1,000	800	-
5331	Travel, Lodging & Meals	4,722	1,236	259	3,500	1,000	3,500
5333	Dues & Subscriptions	959	510	359	1,000	1,000	1,200
5335	Professional Development	1,176	2,026	2,373	2,800	2,800	2,800
5341	Professional Services	1,406	2,144	38,369	35,000	57,634	42,000
5342	Code Enforcement Expense	-	-	31	2,000	-	-
5343	Liability Insurance	5,519	5,416	5,704	7,000	7,376	-
5347	Vehicle Insurance	-	-	-	100	-	-
5349	Fidelity Insurance	57	60	63	100	66	-
5353	Special Departmental Expense	-	(1,065)	1,007	1,000	500	500
5703	Vehicle	-	-	24,075	-	-	-
	Total Services and Supplies	24,530	17,368	82,725	65,900	77,976	62,200
5903	Legal Cost Transfer	1,600	1,298	1,400	1,400	1,400	-
5905	Finance Cost Transfer	3,000	2,824	2,902	2,900	2,900	-
5909	General Government Transfer	2,100	3,199	3,277	3,300	3,300	-
	Total Interfund Transfers	6,700	7,321	7,579	7,600	7,600	-
	Total Department Expenditures	\$ 186,341	\$ 184,869	\$ 193,600	\$ 135,831	\$ 147,907	\$ 250,945

Budget Recap

Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Budget FY 2022-23
Salaries & Benefits	\$ 155,111	\$ 160,180	\$ 103,296	\$ 62,331	\$ 62,331	\$ 188,745
Services & Supplies	24,530	17,368	82,725	65,900	77,976	62,200
Capital Outlay	-	-	-	100	-	-
Debt & Contingencies	-	-	-	35,000	-	-
Transfers	6,700	7,321	7,579	3,300	7,600	-
Total	\$ 186,341	\$ 184,869	\$ 193,600	\$ 166,631	\$ 147,907	\$ 250,945

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

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
5311	Repairs & Maintenance	\$ -	\$ 7,997	\$ 3,932	\$ -	\$ -	\$ -
5323	Communications	374	382	383	380	380	-
5340	Professional Svc-Fee Related	4,826	4,061	3,922	2,900	4,000	4,000
5341	Professional Services	33,156	10,668	25,988	12,000	26,000	26,000
5353	Special Dept Expense	1,203	569	919	1,000	1,000	1,000
	Total Services and Supplies	39,559	23,677	35,143	16,280	31,380	31,000
5903	Legal Cost Transfer	80	288	300	300	300	-
5905	Finance Cost Transfer	100	710	800	800	800	-
5909	General Government Transfer	100	800	845	850	850	-
	Total Interfund Transfers	280	1,798	1,945	1,950	1,950	-
	Total Department Expenditures	\$ 39,839	\$ 25,475	\$ 37,088	\$ 18,230	\$ 33,330	\$ 31,000

Expenditure Recap

Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Supplies	39,559	23,677	35,143	1,000	31,380	31,000
Capital Outlay	-	-	-	2,900	-	-
Debt & Contingencies	-	-	-	-	-	-
Transfers	280	1,798	1,945	800	1,950	-
Total	\$ 39,839	\$ 25,475	\$ 37,088	\$ 4,700	\$ 33,330	\$ 31,000

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

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
5003	Salaries Permanent	\$ 75,307	\$ 145,424	\$ 149,274	\$ 147,024	\$ 147,024	\$ 84,752
5005	Salaries Extra Help	9,966	12,035	10,166	15,000	15,000	38,400
5007	Overtime	2,101	2,702	1,670	-	-	-
5009	Certificate Pay	-	-	-	-	-	-
5011	Car Allowance	2,718	2,450	1,300	1,200	1,200	1,230
5012	Bilingual Pay	1,000	1,000	2,438	-	-	2,250
5013	Social Security	5,608	9,677	9,081	9,190	9,190	5,254
5015	Medicare	1,312	2,263	2,124	2,149	2,149	1,229
5017	Unemployment Insurance	1,190	1,700	1,245	2,153	2,153	651
5019	Workers Compensation	5,725	5,885	6,122	10,342	10,342	9,357
5021	CalPERS City employer rate	5,391	13,143	13,836	11,319	11,319	6,331
5023	CalPERS Employee rate paid by City	-	-	-	-	-	-
5025	Health Insurance	32,751	50,468	52,200	49,294	49,294	53,972
5027	Dental Insurance	1,391	2,404	2,182	2,423	2,423	2,135
5029	Vision Insurance	310	495	514	488	488	434
5031	Life Insurance	296	404	350	316	316	249
	Total Salaries & Benefits	145,066	250,050	252,502	250,898	250,898	206,244
5303	Operating Supplies	10,452	10,135	8,482	12,000	1,200	13,000
5305	Chemicals (pesticides, etc)	2,446	2,340	3,059	2,500	2,500	3,000
5307	Fuel	7,631	8,620	7,335	9,000	8,540	11,000
5309	Safety Items	2,509	2,492	2,636	2,500	2,500	2,500
5311	Repair & Maintenance	10,563	24,334	21,508	25,000	15,975	25,000
5313	Repair & Maint Buildings	4,046	1,969	7,094	5,000	3,954	-
5315	Repair & Maint Vehicles	5,223	12,090	6,588	5,200	3,044	-
53XX	Tree Trimming	-	-	-	-	-	12,000
5317	Maint & Service Contracts	-	248	322	300	1,361	-
5319	Small Tools and Equip.	7,751	6,123	3,231	5,500	5,000	7,500
5321	Rents & Leases	-	-	-	-	50	-
5323	Communications	4,288	2,922	4,058	4,000	3,500	4,000
5325	Advertising	733	-	-	-	-	-
5331	Travel, Lodging & Meals	2,994	4,715	-	4,000	1,000	5,200
5335	Professional Development	1,415	3,589	1,801	2,900	3,750	3,500
5337	Licenses & Permits	172	327	1,503	1,500	1,500	1,500
5339	Utilities	30,572	4,582	421	29,000	10,000	10,000
5341	Professional Services	6,465	5,795	5,907	7,000	4,200	6,000
5343	Liability Insurance	4,911	4,561	5,075	5,200	6,559	-
5345	Property & Other Insurance	3,395	4,562	4,556	4,700	6,880	-
5349	Fidelity Insurance	48	50	52	60	55	-
5353	Special Dept Expense	8,225	621	548	1,500	1,500	1,500
	Total Services/Supplies	113,839	100,075	84,175	126,860	83,069	105,700
5703	Vehicles & Heavy Equipment	-	-	15,696	177,952	17,000	43,000
	Stump grinder (\$3,000)						
	Carport (\$2,500)						
	Backhoe (Streets, Water, Sewer, Parks; \$150,000 @ 25%)						
5703	Capital Outlay & Equipment	-	-	-	-	-	20,000
	Lawnmower						
	Total Capital Outlay	-	-	15,696	177,952	17,000	63,000
5903	Legal Cost Transfer	1,199	2,600	2,699	965	965	-
5905	Finance Cost Transfer	2,201	5,646	5,800	7,535	7,535	-
5909	General Govt Transfer	1,499	6,501	6,750	6,800	6,800	-
5911	Parks Contra - Transfer	(63,500)	(58,600)	(58,600)	-	-	(99,000)
	Total Interfund Transfers	(58,601)	(43,853)	(43,351)	15,300	15,300	(99,000)
	Total Department Expenditures	\$ 200,304	\$ 306,272	\$ 309,022	\$ 571,010	\$ 366,267	\$ 275,944

Budget Recap

Actual Actual Actual Adopted Proposed

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

Category	Expenditures FY 2018-19	Expenditures FY 2019-20	Expenditures FY 2020-21	Budget FY 2021-22	Projected FY 2021-22	Budget FY 2022-23
Salaries & Benefits	\$ 145,066	\$ 250,050	\$ 252,502	\$ 250,898	\$ 250,898	\$ 206,244
Services & Supplies	113,839	100,075	84,175	126,860	83,069	105,700
Capital Outlay	-	-	15,696	177,952	17,000	63,000
Debt & Contingencies	-	-	-	-	-	-
Transfers	(58,601)	(43,853)	(43,351)	15,300	15,300	(99,000)
Total	<u>\$ 200,304</u>	<u>\$ 306,272</u>	<u>\$ 309,022</u>	<u>\$ 571,010</u>	<u>\$ 366,267</u>	<u>\$ 275,944</u>

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

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
5003	Salaries Permanent	\$ 86,137	\$ 97,672	\$ 113,130	\$ 113,959	\$ 113,959	\$ 124,557
5005	Salaries Extra Help	55,413	41,109	13,604	65,000	65,000	65,240
5007	Overtime	521	601	857	-	-	-
5011	Car Allowance	2,183	1,955	1,962	1,500	1,500	1,950
5012	Bilingual Pay	963	1,888	2,113	-	-	1,515
5013	Social Security	9,196	8,439	6,933	7,158	7,158	7,722
5015	Medicare	2,150	1,974	1,621	1,674	1,674	1,806
5017	Unemployment Insurance	4,098	3,040	1,206	6,101	6,101	890
5019	Workers Compensation	3,673	3,775	3,927	868	868	12,804
5021	CalPERS City employer rate	7,461	8,556	10,232	10,127	10,127	12,106
5023	CalPERS Employee rate paid by City	2,308	2,504	2,703	3,027	3,027	2,918
5025	Health Insurance	39,716	46,332	51,965	47,235	47,235	72,244
5027	Dental Insurance	2,255	2,416	2,261	2,750	2,750	2,825
5029	Vision Insurance	487	515	527	543	543	565
5031	Life Insurance	314	311	314	333	333	340
	Total Salaries & Benefits	216,875	221,087	213,356	260,275	260,275	307,482
5323	Communications	-	601	580	600	600	-
5335	Professional Development	-	-	150	1,500	100	150
5341	Professional Services	-	734	-	500	500	500
5343	Liability Insurance	3,471	4,164	3,590	3,700	4,661	-
5349	Fidelity Insurance	38	40	42	500	44	-
5351	Community Promotion	11,317	8,485	4,383	15,000	10,000	15,000
	<i>Holiday celebration (\$8,000)</i>						
	<i>Live Oak Festival (\$7,000)</i>						
5353	Special Dept Expense	7	787	742	1,000	15	1,500
Youth Programs							
5357	Basketball	2,548	3,202	851	3,600	1,000	4,000
5365	Swimming	800	200	-	500	100	1,000
5367	Tennis	-	58	-	-	-	200
5369	Wrestling	2,389	4,723	-	3,000	-	3,000
5371	Youth Soccer	14,400	13,867	9,505	14,000	14,000	14,000
5380	Skating	-	-	-	-	-	500
53XX	Flag Football	-	-	-	-	-	3,000
5399	Other Youth Programs	1,607	1,450	1,836	2,300	1,200	2,300
Adult Programs							
5362	Basketball	291	3,106	-	3,200	1,000	3,000
5364	Adult Aerobics/Zumba	-	-	-	500	-	500
5372	Adult Soccer	8,279	4,964	-	3,000	3,000	4,000
	Total Services/Supplies	45,147	46,381	21,679	52,900	36,220	52,650
5703	Capital Outlay	-	-	-	-	-	-
5705	Capital Equipment	-	7,578	-	-	-	-
	Total Capital Outlay	-	7,578	-	-	-	-
5903	Legal Cost Transfer	1,359	2,238	2,300	2,300	2,300	-
5905	Finance Cost Transfer	2,598	4,854	4,900	4,900	4,900	-
5909	General Govt Transfer	1,800	5,499	5,559	5,600	5,600	-
5911	Recreation Contra - Transfer	(20,000)	(20,000)	(15,100)	-	-	(20,000)
	Total Interfund Transfers	(14,243)	(7,409)	(2,341)	12,800	12,800	(20,000)
	Total Department Expenditures	\$ 247,779	\$ 267,637	\$ 232,693	\$ 325,975	\$ 309,295	\$ 340,132

Budget Recap

Actual Expenditures	Actual Expenditures	Actual Expenditures	Adopted Budget	Projected	Proposed Budget
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Category	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23
Salaries & Benefits	\$ 216,875	\$ 221,087	\$ 213,356	\$ 260,275	\$ 260,275	\$ 307,482
Services & Supplies	45,147	46,381	21,679	52,900	36,220	52,650
Capital Outlay	-	7,578	-	-	-	-
Debt & Contingencies	-	1	2	3	5	6
Transfers	(14,243)	(7,409)	(2,341)	12,800	12,800	(20,000)
Total	<u>\$ 247,779</u>	<u>\$ 267,638</u>	<u>\$ 232,695</u>	<u>\$ 325,978</u>	<u>\$ 309,300</u>	<u>\$ 340,138</u>

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

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
5003	Salaries Permanent	\$ 20,470	\$ 24,124	\$ 26,860	\$ 21,446	\$ 21,446	\$ 28,255
5005	Salaries Life Guards	21,904	22,022	12,161	25,000	25,000	65,240
5007	Overtime	122	100	154	-	-	-
5009	Certificate Pay	-	-	-	3,500	3,500	-
5011	Car Allowance	588	600	650	600	600	630
5012	Bilingual Pay	225	450	488	-	-	450
5013	Social Security	2,946	2,831	1,503	1,367	1,367	1,752
5015	Medicare	689	662	352	320	320	410
5017	Unemployment Insurance	1,817	1,543	173	1,136	1,136	174
5019	Workers Compensation	4,327	4,447	4,627	130	130	7,058
5021	CalPERS City employer rate	1,701	1,976	2,292	1,821	1,821	2,510
5023	CalPERS Employee rate paid by City	385	417	451	453	453	486
5025	Health Insurance	8,250	10,717	11,716	8,226	8,226	14,577
5027	Dental Insurance	449	483	471	422	422	569
5029	Vision Insurance	96	113	112	85	85	116
5031	Life Insurance	66	68	65	50	50	66
	Total Salaries & Benefits	64,035	70,553	62,074	64,556	64,556	122,293
5303	Operating Supplies	296	277	863	1,000	100	1,500
5305	Chemicals	14,033	10,385	13,869	12,500	12,500	17,000
5309	Safety Items	1,787	339	1,353	1,500	-	1,500
5311	Repair & Maintenance	453	976	20	3,000	-	3,000
5319	Small Tools and Equipment	3,245	-	1,107	970	-	1,200
5323	Communications	248	341	375	300	335	-
5337	Licenses & Permits	784	784	784	900	900	900
5341	Professional Services	2,445	-	-	-	-	-
5343	Liability Insurance	3,019	3,442	3,122	3,300	4,049	-
5345	Property & Equip Insurance	1,132	1,521	1,519	1,600	2,293	-
5349	Fidelity Insurance	28	30	31	50	33	-
5353	Special Dept Expense	2,940	-	1,415	1,000	1,000	1,000
	Total Services and Supplies	30,410	18,095	24,457	26,120	21,210	26,100
5903	Legal Cost Transfer	958	866	900	900	900	-
5905	Finance Cost Transfer	1,799	1,941	2,101	2,100	2,100	-
5909	General Government Transfer	1,201	2,202	2,283	2,300	2,300	-
5911	Pool Contra - Transfer	(20,000)	(20,000)	(24,900)	-	-	(46,000)
	Total Interfund Transfers	(16,042)	(14,991)	(19,616)	5,300	5,300	(46,000)
	Total Department Expenditures	\$ 78,403	\$ 73,657	\$ 66,916	\$ 95,976	\$ 91,066	\$ 102,393

Budget Recap

Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
Salaries & Benefits	\$ 64,035	\$ 70,553	\$ 62,074	\$ 64,556	\$ 64,556	\$ 122,293
Services & Supplies	30,410	18,095	24,457	26,120	21,210	26,100
Capital Outlay	-	-	-	-	-	-
Debt & Contingencies	-	-	-	-	-	-
Transfers	(16,042)	(14,991)	(19,616)	5,300	5,300	(46,000)
Total	\$ 78,403	\$ 73,657	\$ 66,916	\$ 95,976	\$ 91,066	\$ 102,393

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

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
5003	Salaries Permanent	\$ 10,338	\$ 7,234	\$ 4,023	\$ 4,430	\$ 4,430	\$ -
5005	Salaries Extra Help	408	3,460	2,764	-	-	-
5007	Overtime	30	-	-	-	-	-
5011	Car Allowance	166	196	111	30	30	-
5012	Bilingual Pay	31	44	81	-	-	-
5013	Social Security	713	671	399	277	277	-
5015	Medicare	167	157	94	65	65	-
5017	Unemployment Insurance	478	490	128	43	43	-
5019	Workers Compensation	60	62	65	190	190	-
5021	CalPERS City employer rate	92	83	205	423	423	-
5023	CalPERS Employee rate paid by City	-	-	-	156	156	-
5025	Health Insurance	962	889	1,694	1,883	1,883	-
5027	Dental Insurance	40	36	67	110	110	-
5029	Vision Insurance	7	6	11	18	18	-
5031	Life Insurance	7	5	11	17	17	-
	Total Salaries & Benefits	13,499	13,333	9,653	7,642	7,642	-
5303	Operating Supplies	437	667	27	500	500	525
5309	Safety Items	144	318	253	2,500	2,500	2,625
5313	Repair & Maint Buildings	38,466	48,057	19,202	45,000	6,500	47,250
	City Hall						
	Boy Scout Buildings						
	Community Center						
5323	Communications	6,982	9,361	8,945	9,700	7,825	-
5337	Licenses & Permits	2,084	1,862	734	2,100	750	2,205
5339	Utilities	35,550	27,190	23,442	27,000	21,988	23,000
5345	Property & Equip Insurance	3,535	3,489	5,280	8,000	5,078	-
5349	Fidelity Insurance	-	70	73	100	77	-
	Total Services and Supplies	87,198	91,014	57,956	94,900	45,218	75,605
5705	Furniture/Equipment	1,097	-	-	-	3,409	-
	Total Capital Outlay	1,097	-	-	-	3,409	-
	Total Department Expenditures	\$ 101,794	\$ 104,347	\$ 67,609	\$ 102,542	\$ 56,269	\$ 75,605

Budget Recap

Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
Salaries & Benefits	\$ 13,499	\$ 13,333	\$ 9,653	\$ 7,642	\$ 7,642	\$ -
Services & Supplies	87,198	91,014	57,956	94,900	45,218	75,605
Capital Outlay	1,097	-	-	-	3,409	-
Debt & Contingencies	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Total	\$ 101,794	\$ 104,347	\$ 67,609	\$ 102,542	\$ 56,269	\$ 75,605

City of Live Oak
General Fund 10
Departmental Expenditures 0000 - Nondepartmental

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
5323	Communications						11,047
5341	Professional services	-	-	-	-	-	35,700
	<i>Information Technology Services (75%)</i>						
5020	CalPERS Unfunded Liability	-	-	-	-	-	71,010
	<i>Unfunded Actuarial Liability Payment (45%)</i>						
5343	Liability Insurance	-	-	-	-	-	40,000
5345	Property & Equip Insurance	-	-	-	-	-	36,300
5349	Fidelity Insurance	-	-	-	-	-	500
	Total Services and Supplies	-	-	-	-	-	194,557
	Total Department Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 194,557

Budget Recap	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
Category						
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	
Services & Supplies	-	-	-	-	-	194,557
Capital Outlay	-	-	-	-	-	-
Debt & Contingencies	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 194,557

City of Live Oak
Fund 12
Department 1200 - Water Enterprise

Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Actual Expenditures FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
REVENUES							
4169	Water Usage Charges	\$ 873,133	\$ 873,379	\$ 940,336	\$ 920,000	\$ 920,000	\$ 920,000
4405	Penalty Charges	6,453	4,434	75	4,000	-	-
4404	Services Miscellaneous	-	1,913	(221)	1,500	-	-
4401	Interest Earnings	1,975	350	-	-	-	-
4601	Federal Grants	-	-	-	-	123,864	-
4172	Contributed Capital Grants	577,087	1,417,165	1,210,749	-	-	-
	TOTAL FUND REVENUES	\$ 1,458,648	\$ 2,297,241	\$ 2,150,939	\$ 925,500	\$ 1,043,864	\$ 920,000
EXPENDITURES							
5001	Salaries Elected	\$ 1,951	\$ 2,182	\$ 2,321	\$ 2,520	\$ 2,520	\$ 2,970
5003	Salaries Permanent	184,043	292,850	331,287	342,368	342,368	349,957
5005	Salaries Extra Help	22,091	23,232	10,110	-	-	18,263
5006	Outsourced Personnel	22,512	-	-	-	-	-
5007	Overtime	3,241	4,509	2,412	-	-	-
5010	Technology Allowance	-	247	293	-	-	270
5011	Car Allowance	1,095	1,689	2,001	1,995	1,995	1,950
5012	Bilingual Pay	-	3,687	4,494	-	-	4,125
5013	Social Security	12,633	19,067	19,608	21,294	21,294	21,881
5015	Medicare	2,954	4,459	4,653	5,030	5,030	5,117
5017	Unemployment Insurance	2,610	2,854	3,361	3,541	3,541	2,344
5019	Workers Compensation	11,843	12,173	12,665	21,394	21,394	21,447
5020	CalPERS Unfunded Liability	38,323	26,114	28,665	13,900	13,900	31,400
	<i>\$157,000 (20%)</i>						
5021	CalPERS City employer rate	16,449	27,851	31,880	34,820	34,820	40,364
5022	Noncash pension expense GASB 68	41,292	(39,584)	11,384	-	-	-
5023	CalPERS Employee rate paid by City	5,885	6,069	6,217	7,613	7,613	6,879
5024	OPEB ARC Expense	187	197	(34)	-	-	-
5025	Health Insurance	49,194	68,014	81,055	80,644	80,644	128,380
5027	Dental Insurance	3,706	3,901	4,254	4,663	4,663	5,168
5029	Vision Insurance	734	886	962	926	926	1,053
5031	Life Insurance	682	818	932	932	932	979
	Total Salaries & Benefits	421,425	461,215	558,521	541,640	541,640	642,547
5301	Office Supplies	2,579	2,012	1,431	2,000	2,000	2,000
5303	Operating Supplies	3,611	3,374	2,363	3,500	2,000	2,000
5305	Chemicals	25,245	39,446	47,312	38,000	63,000	63,000
5307	Fuel	3,429	2,925	1,252	3,000	3,000	3,000
5309	Safety Items	1,118	753	1,249	800	800	800
5311	Repair & Maintenance	29,952	32,246	60,142	42,000	35,000	35,000
5312	Repair Distribution System	-	182	9,667	12,000	950	-
5313	Repair & Maint Buildings	54	-	-	500	-	-
5315	Repair & Maint Vehicles	3,841	4,248	3,724	3,400	3,400	-
5317	Maint & Service Contracts	16,058	8,688	10,764	18,000	18,000	18,000
5319	Small Tools and Equip	3,238	1,912	5,997	3,700	3,500	3,500
5321	Rents & Leases	8,450	5,337	6,683	6,000	6,000	6,000
5323	Communications	1,828	4,198	3,682	4,263	4,263	4,200

City of Live Oak
Fund 12
Department 1200 - Water Enterprise

Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Actual Expenditures FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
WATER EXPENDITURES cont.							
5327	Postage	6,103	4,761	7,638	7,700	7,700	7,700
5329	Printing & Copying	3,759	3,768	3,922	4,700	4,700	4,700
5331	Travel, Lodging & Meals	200	969	-	-	-	-
5333	Dues & Subscriptions	4,049	-	854	1,000	1,000	1,000
5335	Professional Dev	759	6,023	845	4,000	4,000	4,000
5337	Licenses & Permits	13,125	15,765	17,965	18,000	19,415	20,000
5339	Utilities	161,652	190,532	198,257	195,000	253,000	255,000
<i>Power</i>							
5341	Professional Services	182,474	103,124	155,066	165,000	100,000	100,000
<i>PLC Programming</i>							
<i>Accounting services</i>							
<i>SCADA Services</i>							
<i>Information Technology Services (12.5%)</i>							
5343	Liability Insurance	15,397	12,810	15,907	16,400	20,509	21,000
5345	Property & Other Insur	11,709	15,471	15,106	16,000	23,424	23,400
5349	Fidelity Insurance	199	210	220	225	231	231
5353	Special Dept Expense	175	175	160	500	220	500
	Total Services/Supplies	499,004	458,929	570,207	565,688	576,112	575,031
5501	Principal	40,000	-	-	40,000	40,000	40,000
5503	Interest	44,200	21,253	40,800	25,218	39,100	38,250
	Total Debt Service	84,200	21,253	40,800	65,218	79,100	78,250
5703	Equipment	-	775	19,151	75,000	15,000	35,000
<i>PLCS (\$2,000)</i>							
<i>Rolling Door - Chem Building - Well 3 (\$10,000)</i>							
<i>2 Sheds (Well 4 & pump station, \$8,000)</i>							
5703	Vehicles						47,500
<i>Utility Truck</i>							
<i>Backhoe (Streets, Water, Sewer, Parks)</i>							
5705	Grant Funded Projects	577,087	-	-	-	-	200,000
<i>Transfer switches (\$45,000)</i>							
<i>Chemical tanks (\$30,000)</i>							
<i>Backflow cage covers (\$50,000)</i>							
<i>MXU's (\$75,000)</i>							
	Total Capital Outlay	577,087	775	19,151	75,000	15,000	282,500
5901	Interfund Transfer	-	-	21,250	-	-	-
5903	Legal Cost Transfer	7,760	5,919	6,000	5,000	5,000	5,000
5905	Finance Cost Transfer	14,897	12,971	13,001	18,000	18,000	18,000
5909	General Govt Transfer	10,101	14,899	14,892	11,000	11,000	11,000
5911	Engineering Transfer	1,200	3,170	5,615	3,200	3,200	3,200
	Total Interfund Transfers	33,958	36,959	60,758	37,200	37,200	37,200
	TOTAL FUND EXPENDITURES	\$ 1,615,674	\$ 979,131	\$ 1,249,436	\$ 1,284,746	\$ 1,249,052	\$ 1,615,528

Category	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
Salaries & Benefits	\$ 421,425	\$ 461,215	\$ 558,521	\$ 541,640	\$ 541,640	\$ 642,547
Services & Supplies	499,004	458,929	570,207	565,688	576,112	575,031
Capital Outlay	577,087	775	19,151	75,000	15,000	282,500
Debt & Contingencies	84,200	21,253	40,800	65,218	79,100	78,250
Transfers	33,958	36,959	60,758	37,200	37,200	37,200
Total	\$ 1,615,674	\$ 979,131	\$ 1,249,436	\$ 1,284,746	\$ 1,249,052	\$ 1,615,528

Fund Recap

Category	Actuals FY 2018-19	Actuals FY 2019-20	Actuals FY 2020-21	Budget FY 2020-21	Projected FY 2020-21	Proposed FY 2021-22
Beginning Net Assets						

City of Live Oak
Fund 12
Department 1200 - Water Enterprise

Cash	\$	265,184	\$	121,126	\$	-	\$	-	\$	-	\$	-
Receivables		85,913		80,602		104,745		133,493		133,493		-
Prepaid Costs		5,114		7,002		5,185		8,898		8,898		-
Accounts payable		(68,787)		(35,736)		(66,067)		(80,794)		(80,794)		-
Salaries & benefits payable		(6,327)		(7,743)		(11,443)		(19,256)		(19,256)		-
Due to other funds		-		-		(2,204)		(389,482)		(389,482)		-
Total Beginning Net Assets	\$	281,097	\$	165,251	\$	30,216	\$	(347,141)	\$	(347,141)	\$	(552,329)
Revenues & Transfers in		1,458,648		2,297,241		2,150,939		925,500		1,043,864		920,000
Expenditures & Transfers out		1,615,674		979,131		1,249,436		1,284,746		1,249,052		1,615,528
Adjustments for long-term items (no		41,180		(1,453,145)		(1,278,859)		-		-		-
Ending Net Assets	\$	165,251	\$	30,216	\$	(347,141)	\$	(706,387)	\$	(552,329)	\$	(1,247,857)

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

Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
REVENUES							
Services Charges							
4401	Sewer Usage Charges	\$ 2,272,082	\$ 2,318,010	\$ 2,378,200	\$ 2,355,000	\$ 2,431,266	\$ 2,500,000
4405	Penalty Charges	17,706	10,289	215	10,200	-	10,000
4169	Interest Earnings	68,096	60,838	1,820	32,000	-	-
4301	Interfund Transfer	-	-	21,250	-	-	-
46XX	Federal Grants ("P" Street Lift Station)						900,000
46XX	State Grants (Sewer Plant Solar Project)						1,680,000
	TOTAL FUND REVENUES	\$ 2,357,884	\$ 2,389,137	\$ 2,401,485	\$ 2,397,200	\$ 2,431,266	\$ 5,090,000
EXPENDITURES							
5001	Salaries Elected	\$ 1,951	\$ 2,164	\$ 2,321	\$ 2,520	\$ 2,520	\$ 2,970
5003	Salaries Permanent	265,955	398,668	437,869	542,351	542,351	622,814
5005	Salaries Extra Help	26,133	26,966	10,092	-	-	18,263
50XX	Opearator in Training Program						48,000
5006	Outsourced Personnel	33,768	-	121,500	-	-	-
5007	Overtime	2,803	4,039	2,251	-	-	-
5009	Certificate Pay	-	-	-	-	-	-
5010	Technology Allowance	-	495	585	-	-	540
5011	Car Allowance	4,279	5,960	6,745	6,555	6,555	6,315
5012	Bilingual Pay	-	3,818	4,700	-	-	4,125
5013	Social Security	18,118	25,577	26,054	29,824	29,824	38,798
5015	Medicare	4,238	5,982	6,227	7,074	7,074	9,073
5017	Unemployment Insurance	2,918	3,244	3,541	4,214	4,214	3,754
5019	Workers Compensation	40,098	58,995	61,375	30,381	30,381	39,651
5020	CalPERS Unfunded Liability	18,395	69,639	76,441	62,550	62,550	47,100
	<i>\$157,000 (30%)</i>						
5021	CalPERS City employer rate	26,946	40,428	45,834	50,204	50,204	70,754
5022	Noncash pension expense GASB 68	29,022	38,406	17,959	-	-	-
5023	CalPERS Employee rate paid by City	12,832	13,057	13,230	15,457	15,457	14,843
5024	OPEB Expense - GASB 75	187	197	(34)	-	-	-
5025	Health Insurance	60,043	80,994	97,511	104,628	104,628	218,554
5027	Dental Insurance	4,199	4,773	4,799	6,015	6,015	8,625
5029	Vision Insurance	818	1,001	1,058	1,186	1,186	1,762
5031	Life Insurance	815	985	1,068	1,191	1,191	1,519
	Total Salaries & Benefits	553,518	785,388	941,128	864,150	864,150	1,157,460
5301	Office Supplies	2,898	2,224	1,854	2,800	2,800	2,800
5303	Operating Supplies	12,156	5,252	4,398	6,000	6,000	6,000
5305	Chemicals	1,982	10,469	13,751	15,000	15,000	15,000
5307	Fuel	9,597	13,503	10,403	16,000	16,000	16,000
5308	Inventory	2,584	13,769	10,124	15,000	15,000	15,000
5309	Safety Items	1,559	2,635	2,233	1,500	2,500	2,500
5311	Repair/Maint WWTP	86,753	90,737	123,077	130,000	130,000	325,000
	<i>Aeration Rehab</i>						
5312	Repairs/Maint Collection System	66,266	43,775	14,935	75,000	50,000	50,000
5313	Repair & Maint Buildings	393	66	73	9,000	125,000	15,000
5315	Repair & Maint Vehicles	4,826	2,240	22,281	13,000	25,000	25,000
5317	Maint & Service Contracts	34,044	26,291	11,564	63,000	50,000	50,000
5319	Small Tools and Equip	8,630	10,258	6,403	4,800	4,800	4,800
5321	Rents & Leases	10,084	11,671	11,321	12,500	12,500	12,500
5323	Communications	6,519	10,385	22,490	22,863	8,104	8,104
5325	Advertising	1,450	-	490	600	600	600
5327	Postage	6,122	4,673	8,021	7,500	7,500	7,500
5329	Printing & Copying	4,142	3,768	3,922	4,000	4,000	4,000
5333	Dues & Subscriptions	1,395	10	4,764	3,800	3,000	2,000
5335	Professional Dev	541	125	510	500	-	2,000

City of Live Oak

Fund 13

Department 1300 - Sewer Enterprise Operations

5337	Licenses & Permits	19,728	20,126	29,628	30,000	30,000	30,000
5338	Utilities - Sewage Plant	137,169	159,788	152,436	165,000	165,000	165,000
5339	Utilities	45,598	31,721	44,632	33,000	33,000	45,000

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

Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
SEWER EXPENDITURES cont.							
5341	Professional Services	487,382	232,977	257,635	235,000	235,000	215,000
	Accounting services						
	SCADA Services						
	Information Technology Services (12.5%)						
5343	Liability Insurance	33,407	27,114	34,511	35,500	44,478	44,478
5345	Property & Other Insurance	38,177	50,294	48,909	52,000	76,196	76,196
5349	Fidelity Insurance	342	359	377	400	396	396
5353	Special Departmental Expense	280	280	280	500	500	500
5360	Sludge Removal	13,848	18,734	9,138	15,000	15,000	50,000
	Move sludge to superfund site						
5400	Bad Debt Expense	-	-	(3,154)	-	-	-
	Total Services/Supplies	1,037,872	793,244	847,005	969,263	1,077,374	1,190,374
5501	Principal	-	-	-	280,000	207,000	202,852
5503	Interest	84,129	103,044	77,092	14,370	14,370	74,720
	Total Debt Service	84,129	103,044	77,092	294,370	221,370	277,572
5701	Buildings & Structures	-	-	-	20,000	-	70,000
	Connect Peach Tree & Garden Glenn to Water (\$40,000)						
	WHIMS System (\$30,000)						
5703	Vehicles	-	-	-	-	-	67,500
	Truck (\$30,000)						
	Backhoe (Streets, Water, Sewer, Parks; \$150,000 @ 25%)						
5704	Equipment	-	-	-	-	-	150,000
	CPU (\$100,000)						
	Motor control equipment & mowing attachment (\$10,000)						
	Collection System Video (\$25,000)						
5705	Capital Projects	-	-	-	1,600,000	25,412	3,730,000
	P Street Lift Station (\$2,750,000; Sewer portion = \$2,200,000 offset by Federal Stimulus Funds of \$900,000)						
	Sewer Plant Solar Project (\$2,430,000 offset by State Water Grant = \$1,680,000)						
	Total Capital Outlay	-	-	-	1,620,000	25,412	4,017,500
5901	Interfund Transfers	-	-	-	-	-	125,000
	Transfers to Fund 5900 - Capital Equipment						
	Purchase Reserve for Vacuum Truck (\$125,000 / year * 4 years)						
5903	Legal Cost Transfer	17,756	10,540	10,792	6,000	6,000	6,000
5905	Finance Cost Transfer	33,799	22,946	23,198	28,200	28,200	28,200
5909	General Govt Transfer	23,200	26,502	26,599	21,006	21,006	21,006
5911	Engineering Cost Transfer	2,900	5,698	10,709	11,700	11,700	11,700
	Total Interfund Transfers	77,655	65,686	71,298	66,906	66,906	191,906
	TOTAL FUND EXPENDITURES	\$ 1,753,174	\$ 1,747,362	\$ 1,936,523	\$ 3,814,689	\$ 2,255,212	\$ 6,834,812

Budget Recap

Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
Salaries & Benefits	\$ 553,518	\$ 785,388	\$ 941,128	\$ 864,150	\$ 864,150	\$ 1,157,460
Services & Supplies	1,037,872	793,244	847,005	969,263	1,077,374	1,190,374
Capital Outlay	-	-	-	1,620,000	25,412	4,017,500
Debt & Contingencies	84,129	103,044	77,092	294,370	221,370	277,572
Transfers	77,655	65,686	71,298	66,906	66,906	191,906
Total	\$ 1,753,174	\$ 1,747,362	\$ 1,936,523	\$ 3,814,689	\$ 2,255,212	\$ 6,834,812

Fund Recap

Adopted

Proposed

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

Category	Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Budget FY 2021-22	Projected FY 2021-22	Budget FY 2022-23
Beginning Net Assets						
Cash	\$ 3,458,833	\$ 3,734,070	\$ 4,121,225	\$ 4,392,133		
Receivables	224,458	236,068	284,001	354,523		
Prepaid Costs	5,114	7,950	5,553	10,844		
Accounts payable	(88,858)	(68,742)	(112,233)	(682,009)		
Salaries & benefits payable	(9,743)	(10,276)	(15,148)	(27,421)		
Total Beginning Net Assets	\$ 3,589,804	\$ 3,899,070	\$ 4,283,398	\$ 4,048,070	\$ 4,048,070	\$ 4,224,124
Revenues & Transfers in	2,357,884	2,389,137	2,401,485	2,397,200	2,431,266	5,090,000
Expenditures & Transfers out	1,753,174	1,747,362	1,936,523	3,814,689	2,255,212	6,834,812
Adjustments for long-term items (non-bud	88,884	(257,447)	(700,290)	-	-	-
Ending Net Assets	\$ 4,283,398	\$ 4,283,398	\$ 4,048,070	\$ 2,630,581	\$ 4,224,124	\$ 2,479,312

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

Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
REVENUES							
4157	Cal Trans Reimbursement	\$ 8,008	\$ 6,673	\$ 6,673	\$ 6,000	\$ 6,006	\$ 6,000
4158	Recology Road Maint	5,380	12,231	15,362	-	-	-
4159	Traffic Congestion Relief	9,902	9,938	-	-	-	-
4169	Interest Earnings	5,826	7,179	352	2,000	564	1,000
4301	Interfund Transfer	-	33,412	-	-	-	-
4500	2103 Gas Tax	26,537	53,332	93,759	81,200	51,302	53,000
4501	2105 Gas Tax	43,827	40,923	55,656	43,300	33,894	35,000
4503	2106 Gas Tax	31,205	28,539	42,683	35,400	22,693	23,000
4505	2107 Gas Tax	54,455	51,100	70,696	52,200	34,242	35,000
4507	2107.5 Gas Tax	2,000	2,000	4,000	2,400	-	-
4508	State Gas Tax Rehab	-	43,115	155,711	-	159,925	165,000
4509	State Gas Tax Prior Yrs	165,689	111,278	0	118,500	-	-
4601	Grant Proceeds	7,500	-	-	-	-	963,000
	<i>(Pennington Rd West)</i>						
	TOTAL FUND REVENUES	\$ 360,329	\$ 399,720	\$ 444,890	\$ 341,000	\$ 308,627	\$ 1,281,000

City of Live Oak
Fund 14
Department 1400 Streets/Roads

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
EXPENDITURES							
5003	Salaries Permanent	\$ 36,349	\$ 98,161	\$ 96,020	\$ 102,323	\$ 102,323	\$ 92,663
5005	Salaries Extra Help	9,966	12,035	10,166	13,650	13,650	18,263
5006	Outsourced personnel	11,256	-	-	-	-	-
5007	Overtime	1,543	2,625	1,768	-	-	-
5011	Car Allowance	25	-	-	60	60	-
5012	Bilingual Pay	150	300	363	-	-	300
5013	Social Security	2,904	6,773	6,227	6,348	6,348	5,745
5015	Medicare	679	1,584	1,457	1,485	1,485	1,344
5017	Unemployment Insurance	836	1,270	1,009	1,849	1,849	543
5019	Workers Compensation	2,234	2,296	2,389	7,935	7,935	7,181
5019	CalPERS Unfunded Liability	-	17,410	19,110	13,900	13,900	7,850
5021	CalPERS City employer rate	2,498	9,978	10,456	9,249	9,249	11,075
5023	CalPERS Employee rate paid by City	385	417	450	453	453	486
5025	Health Insurance	6,429	18,251	19,956	16,347	16,347	25,008
5027	Dental Insurance	531	1,201	926	962	962	957
5029	Vision Insurance	101	209	191	202	202	205
5031	Life Insurance	117	239	212	200	200	208
	Total Salaries & Benefits	76,003	172,749	170,700	174,963	174,963	171,828
5301	Office Supplies	2,446	1,913	1,266	2,500	2,500	2,500
5303	Operating Supplies	3,200	1,388	2,091	2,000	2,000	2,500
5305	Chemicals	-	256	341	500	-	-
5307	Fuel	801	230	623	500	2,750	3,000
5308	Signs	1,041	1,588	3,770	3,050	3,050	4,000
5309	Safety Items	2,126	1,815	3,044	2,450	2,450	2,450
5311	Repair & Maintenance	27,449	(7,952)	8,031	12,000	12,000	12,000
5315	Repair & Maint Vehicles	4,051	2,610	2,813	3,000	3,000	5,000
5319	Small Tools and Equip	1,582	2,656	6,148	2,000	2,000	1,000
5321	Rents & Leases	180	647	1,664	1,500	750	750
5323	Communications	1,998	1,461	1,549	1,600	1,884	1,884
5329	Printing & Copying	696	243	154	150	1,012	1,200
5331	Travel, Lodging & Meals	-	1,062	-	-	-	-
5333	Dues & Subscriptions	815	961	1,309	1,540	1,555	1,500
5335	Professional Dev.	-	-	453	500	500	500
5337	Licenses & Permits	1,171	-	1,107	1,310	1,500	1,500
5339	Utilities	1,353	1,830	2,344	2,200	5,477	6,000
5341	Professional Services	11,097	41,759	34,740	50,450	50,450	50,450
5341	Street Sweeping Services	22,810	-	26,957	23,000	23,000	26,000
5343	Liability Insurance	3,243	3,341	3,352	4,000	4,338	4,338
5345	Property & Other Insur	1,524	1,785	1,436	2,100	2,783	2,783
5349	Fidelity Insurance	28	30	31	50	500	500
5353	Special Department Expense	-	-	1	500	500	500
	Total Services and Supplies	87,611	57,623	103,223	116,900	123,998	130,355
57XX	Software						30,000
5703	Vehicles & Heavy Equip	-	-	28,326	-	-	92,500
	Crack Sealer (\$5,000)						
	Utility Truck (Water, Streets; \$50,000)						
	Backhoe (Streets, Water, Sewer, Parks; \$150,000 @ 25%)						
5705	Capital Projects	-	-	146,000	50,000	-	1,094,000
	Pennington Road West (offset by grant revenue of \$963,000)						
	Total Equipment & Projects	-	-	174,326	50,000	-	1,216,500
5901	Interfund Transfer	39,980	2,200	-	-	-	-
5903	Legal Cost Transfer	1,120	1,804	1,899	1,900	1,900	1,900

City of Live Oak
Fund 14
Department 1400 Streets/Roads

5905	Finance Cost Transfer	2,100	3,797	3,899	9,000	9,000	9,000
5909	General Govt Transfer	1,400	4,399	4,468	4,500	4,500	4,500
5911	Engineering Transfer	201	941	1,755	1,000	1,000	1,000
Total Interfund Transfers		44,801	13,141	12,021	16,400	16,400	16,400
TOTAL FUND EXPENDITURES		\$ 208,415	\$ 243,513	\$ 460,270	\$ 358,263	\$ 315,361	\$ 1,535,083

City of Live Oak
Fund 14
Department 1400 Streets/Roads

Budget Recap	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
Category						
Salaries & Benefits	\$ 76,003	\$ 172,749	\$ 170,700	\$ 174,963	\$ 174,963	\$ 171,828
Services & Supplies	87,611	57,623	103,223	116,900	123,998	130,355
Capital Outlay	-	-	174,326	50,000	-	1,216,500
Debt & Contingencies	-	-	-	-	-	-
Transfers	44,801	13,141	12,021	16,400	16,400	16,400
Total	<u>\$ 208,415</u>	<u>\$ 243,513</u>	<u>\$ 460,270</u>	<u>\$ 358,263</u>	<u>\$ 315,361</u>	<u>\$ 1,535,083</u>

City of Live Oak
Fund 14
Department 1415 - Storm Drains

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
5311	Repair & Maintenance	\$ -	\$ -	\$ -	\$ 1,500	\$ -	\$ 1,500
5337	Licenses & Permits	320	352	419	425	-	-
5339	Utilities	1,699	1,401	1,453	1,500	1,500	1,500
5341	Professional Services	388	-	58	75	2,100	-
	Total Services and Supplies	2,407	1,753	1,930	3,500	3,600	3,000
	TOTAL FUND EXPENDITURES	\$ 2,407	\$ 1,753	\$ 1,930	\$ 3,500	\$ 3,600	\$ 3,000

Budget Recap	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
Category						
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Supplies	2,407	1,753	1,930	3,500	3,600	3,000
Capital Outlay	-	-	-	-	-	-
Debt & Contingencies	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Total	\$ 2,407	\$ 1,753	\$ 1,930	\$ 3,500	\$ 3,600	\$ 3,000

Fund Recap	Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
Category						
Beginning Fund Balance	\$ 221,160	\$ 370,667	\$ 525,121	\$ 507,811	\$ 507,811	\$ 497,476
Revenues & Transfers in	360,329	399,720	444,890	341,000	308,627	1,281,000
Expenditures & Transfers out	210,822	245,266	462,201	361,763	318,961	1,538,083
Ending Fund Balance	\$ 370,667	\$ 525,121	\$ 507,811	\$ 487,048	\$ 497,476	\$ 240,393

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

Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
REVENUES							
4511	Transportation Tax Non Transit	\$ 403,657	\$ 420,827	\$ 371,141	\$ 390,000	\$ 390,000	\$ 390,000
4169	Interest Earnings	13,367	11,414	1,583	3,000	-	-
4301	Interfund Transfer	320	-	-	-	-	-
	TOTAL FUND REVENUES	\$ 417,344	\$ 432,241	\$ 372,724	\$ 393,000	\$ 390,000	\$ 390,000
EXPENDITURES							
5311	Repair & Maintenance	\$ -	\$ -	\$ 34	\$ -	\$ -	\$ -
5333	Dues & Subscriptions	815	1,062	1,309	1,300	1,555	1,600
5341	Professional Services	2,960	8,511	1,945	10,000	3,000	3,000
	Total Services and Supplies	3,775	9,573	3,287	11,300	4,555	4,600
5705	Capital Projects	-	-	1,223,967	350,000	-	42,000
	<i>Aluminum grading @ Apricot (\$10,000)</i>						
	<i>Alarm system (\$7,000)</i>						
	<i>Pump and Motor Rebuild (\$25,000)</i>						
	Total Capital Outlay	-	-	1,223,967	350,000	-	42,000
5901	Interfund Transfer	382,749	38,823	55,955	-	-	-
5903	Legal Cost Transfer	158	72	102	100	100	100
5905	Finance Cost Transfer	200	265	300	300	300	300
5909	General Govt Transfer	198	298	297	300	300	300
5911	Engineering Cost Transfer	-	57	174	100	100	100
	Total Interfund Transfers	383,305	39,515	56,828	800	800	800
	TOTAL FUND EXPENDITURES	\$ 387,080	\$ 49,088	\$ 1,284,083	\$ 362,100	\$ 5,355	\$ 47,400
Budget Recap							
		Actual	Actual	Adopted	Actuals	Projected	Proposed
	Category	Expenditures FY 2018-19	Expenditures FY 2019-20	Budget FY 2020-21	Thru 5-13-21 FY 2020-21	FY 2020-21	Budget FY 2021-22
	Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Services & Supplies	3,775	9,573	3,287	11,300	4,555	4,600
	Capital Outlay	-	-	1,223,967	350,000	-	42,000
	Debt & Contingencies	-	-	-	-	-	-
	Transfers	383,305	39,515	56,828	800	800	800
	Total	\$ 387,080	\$ 49,088	\$ 1,284,083	\$ 362,100	\$ 5,355	\$ 47,400
Fund Recap							
		Actual	Actual	Actual	Adopted	Projected	Proposed
	Category	FY 2018-19	FY 2019-20	FY 2020-21	Budget FY 2021-22	FY 2021-22	Budget FY 2022-23
	Beginning Fund Balance	\$ 784,013	\$ 814,277	\$ 1,197,430	\$ 286,071	\$ 286,071	\$ 670,716
	Revenues & Transfers in	417,344	432,241	372,724	393,000	390,000	390,000
	Expenditures & Transfers out	387,080	49,088	1,284,083	362,100	5,355	47,400
	Ending Fund Balance	\$ 814,277	\$ 1,197,430	\$ 286,071	\$ 316,971	\$ 670,716	\$ 1,013,316

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

Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
REVENUES							
4511	Transportation Tax Non Transit	\$ 4,230	\$ 5,140	\$ 4,781	\$ 5,000	\$ 3,500	\$ 3,500
4169	Interest Earnings	6	73	10	25	-	-
	TOTAL FUND REVENUES	\$ 4,236	\$ 5,213	\$ 4,791	\$ 5,025	\$ 3,500	\$ 3,500

EXPENDITURES							
5913	Public Safety Expenditure	\$ 1,400	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Services and Supplies	1,400	-	-	-	-	-
	TOTAL FUND EXPENDITURES	\$ 1,400	\$ -	\$ -	\$ -	\$ -	\$ -

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

Fund Recap				Adopted Budget		Proposed Budget	
Category	Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	FY 2021-22	Projected FY 2021-22	FY 2022-23	
Beginning Cash Balance	\$ (1,236)	\$ 1,600	\$ 6,813	\$ 11,604	\$ 11,604	\$ 15,104	
Revenues & Transfers in	4,236	5,213	4,791	5,025	3,500	3,500	
Expenditures & Transfers out	1,400	-	-	-	-	-	
Ending Fund Balance	\$ 1,600	\$ 6,813	\$ 11,604	\$ 16,629	\$ 15,104	\$ 18,604	

City of Live Oak
Fund 17
Department 1700 - COPS

Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
REVENUES							
4607	COPS Grant	\$ 111,221	\$ 154,373	\$ 46,285	\$ 100,000	\$ 200,000	\$ 150,000
4169	Interest Earnings	6,123	5,931	140	1,000	343	-
	TOTAL FUND REVENUES	\$ 117,344	\$ 160,304	\$ 46,425	\$ 101,000	\$ 200,343	\$ 150,000

EXPENDITURES							
5319	Small Tools and Equipment	\$ 42,054	\$ 92,684	\$ 13,491	\$ 70,000	\$ 50,000	\$ 50,000
5337	Licenses & Permits	-	-	-	5,000	76	-
5353	Special Departmental Expense	30	83,915	152	200,000	200,000	-
	<i>Facility cameras</i>						
	Total Services and Supplies	42,084	176,599	13,643	275,000	250,076	50,000
5703	Vehicles & Equipment	69,137	(16,519)	32,643	-	376	-
	Total Capital Outlay	69,137	(16,519)	32,643	-	376	-
	TOTAL FUND EXPENDITURES	\$ 111,221	\$ 160,080	\$ 46,285	\$ 275,000	\$ 250,452	\$ 50,000

Budget Recap		Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
Category							
	Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Services & Supplies	42,084	176,599	13,643	275,000	250,076	50,000
	Capital Outlay	69,137	(16,519)	32,643	-	376	-
	Debt & Contingencies	-	-	-	-	-	-
	Transfers	-	-	-	-	-	-
	Total	\$ 111,221	\$ 160,080	\$ 46,285	\$ 275,000	\$ 250,452	\$ 50,000

Fund Recap		Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
Category							
	Beginning Cash Balance	\$ 233,509	\$ 239,632	\$ 239,856	\$ 239,996	\$ 239,996	\$ 189,887
	Revenues & Transfers in	117,344	160,304	46,425	101,000	200,343	150,000
	Expenditures & Transfers out	111,221	160,080	46,285	275,000	250,452	50,000
	Ending Fund Balance	\$ 239,632	\$ 239,856	\$ 239,996	\$ 65,996	\$ 189,887	\$ 289,887

City of Live Oak
Fund 18
Department 1800 - Sidewalk Improvement

Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
REVENUES							
4169	Interest Earnings	\$ 318	\$ 273	\$ 7	\$ 100	\$ 13	\$ -
	TOTAL FUND REVENUES	\$ 318	\$ 273	\$ 7	\$ 100	\$ 13	\$ -

EXPENDITURES							
5705	Capital Projects	\$ -	\$ -	\$ -	\$ 17,500	\$ -	\$ -
	Total Capital Outlay	-	-	-	17,500	-	-
	TOTAL FUND EXPENDITURES	\$ -	\$ -	\$ -	\$ 17,500	\$ -	\$ -

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

Fund Recap				Adopted		Proposed
Category	Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Budget FY 2021-22	Projected FY 2021-22	Budget FY 2022-23
Beginning Fund Balance	\$ 17,451	\$ 17,769	\$ 18,042	\$ 18,049	\$ 18,049	\$ 18,062
Revenues & Transfers in	318	273	7	100	13	-
Expenditures & Transfers out	-	-	-	17,500	-	-
Ending Fund Balance	\$ 17,769	\$ 18,042	\$ 18,049	\$ 649	\$ 18,062	\$ 18,062

City of Live Oak
Fund 20
Department 2000 - Street Lighting

Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
REVENUES							
4703	Assessments	\$ 54,832	\$ 54,959	\$ 56,229	\$ -	\$ 1,016	\$ 54,464
	<i>Based on assessments provided to Council in September 2021</i>						
4157	Caltrans Reimbursement	1,775	1,627	1,331	1,500	-	-
4169	Interest Earnings	1,850	1,686	40	500	-	-
	Total Revenues	<u>\$ 58,457</u>	<u>\$ 58,272</u>	<u>\$ 57,600</u>	<u>\$ 2,000</u>	<u>\$ 1,016</u>	<u>\$ 54,464</u>
EXPENDITURES							
5339	Utilities	\$ 51,978	\$ 44,259	\$ 41,281	\$ 55,000	\$ 43,554	\$ 55,000
	Total Services and Supplies	<u>51,978</u>	<u>44,259</u>	<u>41,281</u>	<u>55,000</u>	<u>43,554</u>	<u>55,000</u>
5903	Legal Cost Transfer	400	1,155	1,201	-	-	2,400
5905	Finance Cost Transfer	800	2,469	2,601	-	-	3,200
5909	General Govt Transfer	500	2,799	2,878	-	-	3,200
	Total Interfund Transfers	<u>1,700</u>	<u>6,423</u>	<u>6,680</u>	<u>-</u>	<u>-</u>	<u>8,800</u>
	Total Expenditures	<u>\$ 53,678</u>	<u>\$ 50,682</u>	<u>\$ 47,961</u>	<u>\$ 55,000</u>	<u>\$ 43,554</u>	<u>\$ 63,800</u>
Budget Recap							
		Actual	Actual	Actual	Adopted	Projected	Proposed
	Category	Expenditures FY 2018-19	Expenditures FY 2019-20	Expenditures FY 2020-21	Budget FY 2021-22	FY 2021-22	Budget FY 2022-23
	Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Services & Supplies	51,978	44,259	41,281	55,000	43,554	55,000
	Capital Outlay	-	-	-	-	-	-
	Debt & Contingencies	-	-	-	-	-	-
	Transfers	1,700	6,423	6,680	-	-	8,800
	Total	<u>\$ 53,678</u>	<u>\$ 50,682</u>	<u>\$ 47,961</u>	<u>\$ 55,000</u>	<u>\$ 43,554</u>	<u>\$ 63,800</u>
Fund Recap							
		Actual	Actual	Actual	Adopted	Projected	Proposed
	Category	FY 2018-19	FY 2019-20	FY 2020-21	Budget FY 2021-22	FY 2021-22	Budget FY 2022-23
	Beginning Fund Balance	\$ 111,183	\$ 115,962	\$ 123,552	\$ 133,192	\$ 133,192	\$ 90,653
	Revenues & Transfers in	58,457	58,272	57,600	2,000	1,016	54,464
	Expenditures & Transfers out	53,678	50,682	47,961	55,000	43,554	63,800
	Ending Fund Balance	<u>\$ 115,962</u>	<u>\$ 123,552</u>	<u>\$ 133,192</u>	<u>\$ 80,192</u>	<u>\$ 90,653</u>	<u>\$ 81,317</u>

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

Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
REVENUES							
4701	Mello Roos CFD 92-1	\$ 132,930	129,020	\$ 129,033	\$ -	\$ 2,738	\$ 129,739
	<i>Based on assessments provided to Council in August 2021</i>						
4301	Interfund Transfer	-	-	45,000	-	-	-
4169	Interest Earnings	2,997	2,471	(176)	500	-	-
	TOTAL FUND REVENUES	\$ 135,927	\$ 131,491	\$ 173,857	\$ 500	\$ 2,738	\$ 129,739

EXPENDITURES							
5341	Professional Services	\$ 6,261	\$ 6,490	\$ 6,601	\$ 7,000	\$ 7,419	\$ 7,500
5353	Special Dept Expense	90,128	83,564	86,581	80,000	-	86,900
	<i>Pass thru to Live Oak Unified (66% of assessment)</i>						
	Total Services and Supplies	96,389	90,054	93,182	87,000	7,419	94,400
5903	Legal Cost Transfer	1,199	433	501	500	500	500
5905	Finance Cost Transfer	2,299	971	1,001	1,000	100	1,000
5909	General Govt Transfer	1,499	1,099	1,191	1,200	1,200	1,200
5913	Public Safety Transfer	53,000	53,000	54,000	-	54,000	54,000
	Total Interfund Transfers	57,997	55,503	56,693	2,700	55,800	56,700
	TOTAL FUND EXPENDITURES	\$ 154,386	\$ 145,557	\$ 149,875	\$ 89,700	\$ 63,219	\$ 151,100

Budget Recap		Actual	Actual	Actual	Adopted	Projected	Proposed
Category		Expenditures FY 2018-19	Expenditures FY 2019-20	Expenditures FY 2020-21	Budget FY 2021-22	FY 2021-22	Budget FY 2022-23
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Supplies	96,389	90,054	93,182	87,000	7,419	94,400	
Capital Outlay	-	-	-	-	-	-	-
Debt & Contingencies	-	-	-	-	-	-	-
Transfers	57,997	55,503	56,693	2,700	55,800	56,700	
Total	\$ 154,386	\$ 145,557	\$ 149,875	\$ 89,700	\$ 63,219	\$ 151,100	

Fund Recap		Actual	Actual	Actual	Adopted	Projected	Proposed
Category		FY 2018-19	FY 2019-20	FY 2020-21	Budget FY 2021-22	FY 2021-22	Budget FY 2022-23
Beginning Fund Balance	\$ 112,662	\$ 94,203	\$ 80,137	\$ 104,120	\$ 104,120	\$ 43,639	
Revenues & Transfers in	135,927	131,491	173,857	500	2,738	129,739	
Expenditures & Transfers out	154,386	145,557	149,875	89,700	63,219	151,100	
Ending Fund Balance	\$ 94,203	\$ 80,137	\$ 104,120	\$ 14,920	\$ 43,639	\$ 22,278	

City of Live Oak
Fund 22
Department 2200 - Fire Assessment

Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
REVENUES							
4703	Assessment	\$ 121,582	\$ 120,579	\$ 132,992	\$ -	\$ 2,032	\$ 131,680
	<i>Based on assessments provided to Council in September 2021</i>						
4169	Interest Earnings	28	732	(274)	200	-	-
	TOTAL FUND REVENUES	\$ 121,610	\$ 121,311	\$ 132,718	\$ 200	\$ 2,032	\$ 131,680
EXPENDITURES							
5903	Legal Cost Transfer	1,120	794	800	-	-	800
5905	Finance Cost Transfer	2,100	1,676	1,699	-	-	1,700
5909	General Govt Transfer	1,399	1,897	1,887	-	-	1,900
5913	Public Safety Transfer	112,100	113,100	163,000	-	-	109,800
	Total Interfund Transfers	116,719	117,467	167,386	-	-	114,200
	TOTAL FUND EXPENDITURES	\$ 116,719	\$ 117,467	\$ 167,386	\$ -	\$ -	\$ 114,200
Budget Recap							
		Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
	Category						
	Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Services & Supplies	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
	Debt & Contingencies	-	-	-	-	-	-
	Transfers	116,719	117,467	167,386	-	-	114,200
	Total	\$ 116,719	\$ 117,467	\$ 167,386	\$ -	\$ -	\$ 114,200
Fund Recap							
		Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
	Category						
	Beginning Fund Balance	\$ 6,443	\$ 11,334	\$ 15,178	\$ (19,490)	\$ (19,490)	\$ (17,458)
	Revenues & Transfers in	121,610	121,311	132,718	200	2,032	131,680
	Expenditures & Transfers out	116,719	117,467	167,386	-	-	114,200
	Ending Fund Balance	\$ 11,334	\$ 15,178	\$ (19,490)	\$ (19,290)	\$ (17,458)	\$ 22

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

Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
REVENUES							
4709	Fire Assessment	\$ 97,906	\$ 106,881	\$ 115,073	\$ -	\$ 300	\$ 114,855
	<i>Based on assessments provided to Council in September 2021; 18% of total assessment</i>						
4170	Interest Earnings	-	459	(198)	-	20	-
	TOTAL FUND REVENUES	\$ 97,906	\$ 107,340	\$ 114,875	\$ -	\$ 320	\$ 114,855

EXPENDITURES							
5903	Legal Cost Transfer	959	505	599	385	-	600
5905	Finance Cost Transfer	1,799	1,148	1,199	1,365	-	1,200
5909	General Govt Transfer	1,200	1,301	1,390	1,044	-	1,400
5913	Public Safety Transfer	93,100	92,800	92,800	-	-	125,000
	Total Interfund Transfers	97,058	95,754	95,988	2,794	-	128,200
	TOTAL FUND EXPENDITURES	\$ 97,058	\$ 95,754	\$ 95,988	\$ 2,794	\$ -	\$ 128,200

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

Fund Recap		Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
Category							
Beginning Fund Balance		\$ (3,617)	\$ (2,769)	\$ 8,817	\$ 27,704	\$ 27,704	\$ 28,024
Revenues & Transfers in		97,906	107,340	114,875	-	320	114,855
Expenditures & Transfers out		97,058	95,754	95,988	2,794	-	128,200
Ending Fund Balance		\$ (2,769)	\$ 8,817	\$ 27,704	\$ 24,910	\$ 28,024	\$ 14,679

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

Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
REVENUES							
4711	Police Assessment	\$ 265,516	\$ 289,855	\$ 312,073	\$ -	\$ 775	\$ 311,482
	<i>Based on assessments provided to Council in September 2021; 50% of total assessment</i>						
4169	Interest Earnings	-	1,252	(546)	-	25	-
	TOTAL FUND REVENUES	\$ 265,516	\$ 291,107	\$ 311,527	\$ -	\$ 800	\$ 311,482

EXPENDITURES							
5341	Professional Services	\$ 10,175	\$ 10,439	\$ 20,560	\$ 13,000	\$ 12,105	\$ 13,000
	Total Services and Supplies	10,175	10,439	20,560	13,000	12,105	13,000
5903	Legal Cost Transfer	2,560	1,877	1,899	1,900	1,900	1,900
5905	Finance Cost Transfer	4,901	3,969	4,000	4,000	4,000	4,000
5909	General Govt Transfer	3,299	4,600	4,568	4,600	4,600	4,600
5913	Public Safety Transfer	235,000	248,800	278,800	-	-	294,000
	Total Interfund Transfers	245,760	259,246	289,267	10,500	10,500	304,500
	TOTAL FUND EXPENDITURES	\$ 255,935	\$ 269,685	\$ 309,827	\$ 23,500	\$ 22,605	\$ 317,500

Budget Recap		Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
Category							
Salaries & Benefits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Supplies		10,175	10,439	20,560	-	12,105	13,000
Capital Outlay		-	-	-	10,500	-	-
Debt & Contingencies		-	-	-	-	-	-
Transfers		245,760	259,246	289,267	-	10,500	304,500
Total		\$ 255,935	\$ 269,685	\$ 309,827	\$ 10,500	\$ 22,605	\$ 317,500

Fund Recap		Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
Category							
Beginning Fund Balance		\$ (4,870)	\$ 4,711	\$ 26,133	\$ 27,833	\$ 27,833	\$ 6,029
Revenues & Transfers in		265,516	291,107	311,527	-	800	311,482
Expenditures & Transfers out		255,935	269,685	309,827	23,500	22,605	317,500
Ending Fund Balance		\$ 4,711	\$ 26,133	\$ 27,833	\$ 4,333	\$ 6,029	\$ 11

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	Actual FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
REVENUES							
4713	Animal Control Assessment	\$ 15,431	\$ 16,845	\$ 18,137	\$ -	\$ 50	\$ 18,103
	<i>Based on assessments provided to Council in September 2021; 3% of total assessment</i>						
4169	Interest Earnings	-	78	(33)	-	3	-
	TOTAL FUND REVENUES	\$ 15,431	\$ 16,923	\$ 18,103	\$ -	\$ 53	\$ 18,103

EXPENDITURES							
5903	Legal Cost Transfer	\$ 158	\$ 72	\$ 102	\$ 100	\$ 100	\$ 100
5905	Finance Cost Transfer	299	177	200	200	200	200
5909	General Govt Transfer	199	200	201	200	200	200
5913	Public Safety Transfer	8,500	15,200	15,200	-	-	21,000
	Total Interfund Transfers	9,156	15,649	15,703	500	500	21,500
	TOTAL FUND EXPENDITURES	\$ 9,156	\$ 15,649	\$ 15,703	\$ 500	\$ 500	\$ 21,500

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

Fund Recap							
Category	Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23	
Beginning Fund Balance	\$ (6,077)	\$ 198	\$ 1,472	\$ 3,872	\$ 3,872	\$ 3,425	
Revenues & Transfers in	15,431	16,923	18,103	-	53	18,103	
Expenditures & Transfers out	9,156	15,649	15,703	500	500	21,500	
Ending Fund Balance	\$ 198	\$ 1,472	\$ 3,872	\$ 3,372	\$ 3,425	\$ 28	

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

Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
REVENUES							
4715	Street Light Assessment <i>Based on assessments provided to Council in September 2021; 3% of total assessment</i>	\$ 15,963	\$ 17,426	\$ 18,762	\$ -	\$ 46	\$ 18,726
4169	Interest Earnings	11	-	-	-	-	-
	TOTAL FUND REVENUES	\$ 15,974	\$ 17,426	\$ 18,762	\$ -	\$ 46	\$ 18,726

EXPENDITURES							
5339	Utilities	\$ 30,795	\$ 25,655	\$ 25,717	\$ 26,000	\$ 26,000	\$ 26,000
	Total Services and Supplies	30,795	25,655	25,717	26,000	26,000	26,000
5903	Legal Cost Transfer	241	214	300	-	-	-
5905	Finance Cost Transfer	500	529	601	-	-	-
5909	General Govt Transfer	300	601	596	-	-	-
	Total Interfund Transfers	1,041	1,344	1,497	-	-	-
	TOTAL FUND EXPENDITURES	\$ 31,836	\$ 26,999	\$ 27,214	\$ 26,000	\$ 26,000	\$ 26,000

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

Fund Recap		Actual	Actual	Actual	Adopted	Projected	Proposed
Category		FY 2018-19	FY 2019-20	FY 2020-21	Budget FY 2021-22	FY 2021-22	Budget FY 2022-23
Beginning Fund Balance		\$ 4,212	\$ (11,650)	\$ (21,223)	\$ (29,676)	\$ (29,676)	\$ (55,630)
Revenues & Transfers in		15,974	17,426	18,762	-	46	18,726
Expenditures & Transfers out		31,836	26,999	27,214	26,000	26,000	26,000
Ending Fund Balance		\$ (11,650)	\$ (21,223)	\$ (29,676)	\$ (55,676)	\$ (55,630)	\$ (62,904)

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	Actual FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
REVENUES							
4717	Parks/Rec/Pool Assessment <i>Based on assessments provided to Council in September 2021; 23% of total assessment</i>	\$ 121,318	\$ 131,298	\$ 143,731	\$ -	\$ 350	\$ 143,459
4169	Interest Earnings	39	580	(215)	100	-	-
	TOTAL FUND REVENUES	\$ 121,357	\$ 131,878	\$ 143,516	\$ 100	\$ 350	\$ 143,459

EXPENDITURES							
5339	Utilities	\$ 12,740	\$ 1,381	\$ 1,316	\$ 1,400	\$ 4,237	\$ 4,500
5353	Special Dept Expense	6,800	-	-	5,000	-	-
5341	Professional Services	7,249	6,520	6,400	7,000	7,065	7,100
	Total Services and Supplies	26,789	7,901	7,716	13,400	11,302	11,600
5903	Legal Cost Transfer	1,280	793	800	800	800	800
5905	Finance Cost Transfer	2,404	1,764	1,800	1,800	1,800	1,800
5909	General Govt Transfer	1,704	2,101	2,083	2,100	2,100	2,100
5911	Parks/Rec/Pool Transfer	103,500	98,600	98,600	-	-	165,000
	Total Interfund Transfers	108,888	103,258	103,283	4,700	4,700	169,700
	TOTAL FUND EXPENDITURES	\$ 135,677	\$ 111,159	\$ 110,999	\$ 18,100	\$ 16,002	\$ 181,300

Budget Recap							
Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23	
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Services & Supplies	26,789	7,901	7,716	13,400	11,302	11,600	
Capital Outlay	-	-	-	-	-	-	
Debt & Contingencies	-	-	-	-	-	-	
Transfers	108,888	103,258	103,283	4,700	4,700	169,700	
Total	\$ 135,677	\$ 111,159	\$ 110,999	\$ 18,100	\$ 16,002	\$ 181,300	

Fund Recap							
Category	Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23	
Beginning Fund Balance	\$ 18,185	\$ 3,865	\$ 24,584	\$ 57,102	\$ 57,102	\$ 41,450	
Revenues & Transfers in	121,357	131,878	143,516	100	350	143,459	
Expenditures & Transfers out	135,677	111,159	110,999	18,100	16,002	181,300	
Ending Fund Balance	\$ 3,865	\$ 24,584	\$ 57,102	\$ 39,102	\$ 41,450	\$ 3,609	

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	Actual FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
REVENUES							
4719	Storm Drainage Assessment <i>Based on assessments provided to Council in September 2021; 3% of total assessment</i>	\$ 15,963	\$ 17,276	\$ 18,912	\$ -	\$ 46	\$ 18,876
4169	Interest Earnings	2,085	1,943	78	300		
	TOTAL FUND REVENUES	\$ 18,048	\$ 19,219	\$ 18,990	\$ 300	\$ 46	\$ 18,876

EXPENDITURES							
5311	Repair & Maintenance	\$ 3,540	\$ 1,354	\$ 354	\$ 2,000	\$ 1,000	\$ 1,000
5337	Licenses & Permits	461	461	461	600	1,500	1,500
5339	Utilities	1,525	1,193	2,448	1,200	1,200	1,200
5341	Professional Services	-	675	700	700	700	700
	Total Services and Supplies	5,526	3,683	3,962	4,500	4,400	4,400
5705	Capital Projects	-	-	-	110,000	-	-
	Total Capital Outlay	-	-	-	110,000	-	-
5903	Legal Cost Transfer	321	74	102	100	-	300
5905	Finance Cost Transfer	601	89	101	100	-	600
5909	General Govt Transfer	404	101	100	100	-	400
	Total Interfund Transfers	1,326	264	303	300	-	1,300
	TOTAL FUND EXPENDITURES	\$ 6,852	\$ 3,947	\$ 4,265	\$ 114,800	\$ 4,400	\$ 5,700

Expenditure Recap		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
Category							
Salaries & Benefits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Supplies		5,526	3,683	3,962	4,500	4,400	4,400
Capital Outlay		-	-	-	110,000	-	-
Debt & Contingencies		-	-	-	-	-	-
Transfers		1,326	264	303	300	-	1,300
Total		\$ 6,852	\$ 3,947	\$ 4,265	\$ 114,800	\$ 4,400	\$ 5,700

Fund Recap		-	-		Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
Category		Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21			
Beginning Fund Balance		\$ 111,871	\$ 123,067	\$ 138,339	\$ 153,063	\$ 153,063	\$ 148,709
Revenues & Transfers in		18,048	19,219	18,990	300	46	18,876
Expenditures & Transfers out		6,852	3,947	4,265	114,800	4,400	5,700
Ending Fund Balance		\$ 123,067	\$ 138,339	\$ 153,063	\$ 38,563	\$ 148,709	\$ 161,885

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

Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
REVENUES							
4705	Impact Fees	\$ -	\$ 112,353	\$ 201,058	\$ 217,296	\$ 233,020	\$ 114,114
4169	Interest Earnings	771	1,860	475	-	500	-
	TOTAL FUND REVENUES	\$ 771	\$ 114,213	\$ 201,533	\$ 217,296	\$ 233,520	\$ 114,114

EXPENDITURES							
5703	Vehicles & Equipment	\$ -	\$ -	\$ 27,252	\$ -	\$ -	\$ -
5705	Capital Projects	-	-	(540)	330,000	27,925	27,000
	<i>Skate Park Fencing (\$7,000)</i>						
	<i>2 Shade Structures (\$20,000)</i>						
	Total Capital Outlay	-	-	26,712	330,000	27,925	27,000
	TOTAL FUND EXPENDITURES	\$ -	\$ -	\$ 26,712	\$ 330,000	\$ 27,925	\$ 27,000

Expenditure Recap						
	Actual	Actual	Actual	Adopted		Proposed
Category	Expenditures	Expenditures	Expenditures	Budget	Projected	Budget
	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Supplies	-	-	-	-	-	-
Capital Outlay	-	-	26,712	330,000	27,925	27,000
Debt & Contingencies	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Total	\$ -	\$ -	\$ 26,712	\$ 330,000	\$ 27,925	\$ 27,000

Fund Recap	-	-		Adopted		Proposed
Category	Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Budget FY 2021-22	Projected FY 2021-22	Budget FY 2022-23
Beginning Fund Balance	\$ 42,499	\$ 43,270	\$ 157,483	\$ 332,304	\$ 332,304	\$ 537,899
Revenues & Transfers in	771	114,213	201,533	217,296	233,520	114,114
Expenditures & Transfers out	-	-	26,712	330,000	27,925	27,000
Ending Fund Balance	\$ 43,270	\$ 157,483	\$ 332,304	\$ 219,600	\$ 537,899	\$ 625,013

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

Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
REVENUES							
4705	Impact Fees	\$ 3,219	\$ 27,636	\$ 49,432	\$ 53,424	\$ 57,276	\$ 37,002
4169	Interest Earnings	469	3,477	201	500	500	-
	TOTAL FUND REVENUES	\$ 3,688	\$ 31,113	\$ 49,633	\$ 53,924	\$ 57,776	\$ 37,002

EXPENDITURES							
5705	Capital Projects	\$ -	\$ -	\$ -	\$ 280,000	\$ -	\$ 35,000
	\$35K trash enclosure community building						
	Total Capital Outlay	-	-	-	280,000	-	35,000
	TOTAL FUND EXPENDITURES	\$ -	\$ -	\$ -	\$ 280,000	\$ -	\$ 35,000

Expenditure Recap		Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
Category							
Salaries & Benefits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Supplies		-	-	-	-	-	-
Capital Outlay		-	-	-	280,000	-	35,000
Debt & Contingencies		-	-	-	-	-	-
Transfers		-	-	-	-	-	-
Total		\$ -	\$ -	\$ -	\$ 280,000	\$ -	\$ 35,000

Fund Recap		Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
Category							
Beginning Fund Balance		\$ 203,167	\$ 206,855	\$ 237,968	\$ 287,601	\$ 287,601	\$ 345,377
Revenues & Transfers in		3,688	31,113	49,633	53,924	57,776	37,002
Expenditures & Transfers out		-	-	-	280,000	-	35,000
Ending Fund Balance		\$ 206,855	\$ 237,968	\$ 287,601	\$ 61,525	\$ 345,377	\$ 347,379

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

Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
REVENUES							
4705	Impact Fees	\$ -	\$ 20,475	\$ 36,630	\$ 39,588	\$ 42,563	\$ 27,426
4169	Interest Earnings	199	390	90	150	-	-
	TOTAL FUND REVENUES	\$ 199	\$ 20,865	\$ 36,720	\$ 39,738	\$ 42,563	\$ 27,426

EXPENDITURES							
5705	Capital Projects	\$ -	\$ -	\$ -	\$ 60,000	\$ -	\$ -
	Total Capital Outlay	-	-	-	60,000	-	-
	TOTAL FUND EXPENDITURES	\$ -	\$ -	\$ -	\$ 60,000	\$ -	\$ -

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

Fund Recap						
Category	Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
Beginning Fund Balance	\$ 10,987	\$ 11,186	\$ 32,051	\$ 68,771	\$ 68,771	\$ 111,334
Revenues & Transfers in	199	20,865	36,720	39,738	42,563	27,426
Expenditures & Transfers out	-	-	-	60,000	-	-
Ending Fund Balance	\$ 11,186	\$ 32,051	\$ 68,771	\$ 48,509	\$ 111,334	\$ 138,760

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	Actual FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
REVENUES							
4705	Impact Fees	\$ -	\$ 35,847	\$ 64,158	\$ 69,300	\$ 74,879	\$ 48,006
4169	Interest Earnings	5,901	5,468	286	1,000	500	500
	TOTAL FUND REVENUES	\$ 5,901	\$ 41,315	\$ 64,444	\$ 70,300	\$ 75,379	\$ 48,506
EXPENDITURES							
5341	Professional Services	\$ -	\$ 946	\$ 2,193	\$ 5,000	\$ -	\$ -
	Total Services and Supplies	-	946	2,193	5,000	-	-
5705	Capital Projects	-	-	-	420,000	-	35,000
	<i>\$35K trash enclosure City Hall</i>						
	Total Capital Outlay	-	-	-	420,000	-	35,000
	TOTAL FUND EXPENDITURES	\$ -	\$ 946	\$ 2,193	\$ 425,000	\$ -	\$ 35,000
Expenditure Recap							
Category		Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
Salaries & Benefits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Supplies		-	946	2,193	5,000	-	-
Capital Outlay		-	-	-	420,000	-	35,000
Debt & Contingencies		-	-	-	-	-	-
Transfers		-	-	-	-	-	-
Total		\$ -	\$ 946	\$ 2,193	\$ 425,000	\$ -	\$ 35,000
Fund Recap							
Category		Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
Beginning Fund Balance		\$ 325,086	\$ 330,987	\$ 371,356	\$ 433,608	\$ 433,608	\$ 508,987
Revenues & Transfers in		5,901	41,315	64,444	70,300	75,379	48,506
Expenditures & Transfers out		-	946	2,193	425,000	-	35,000
Ending Fund Balance		\$ 330,987	\$ 371,356	\$ 433,608	\$ 78,908	\$ 508,987	\$ 522,493

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

Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
REVENUES							
4705	Impact Fees	\$ -	\$ 19,623	\$ 35,150	\$ 38,000	\$ 40,793	\$ 26,300
4169	Interest Earnings	2,723	2,557	147	500	200	200
	TOTAL FUND REVENUES	\$ 2,723	\$ 22,180	\$ 35,297	\$ 38,500	\$ 40,993	\$ 26,500

EXPENDITURES							
5705	Capital Projects	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ -
	Total Capital Outlay	-	-	-	200,000	-	-
	TOTAL FUND EXPENDITURES	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ -

Expenditure Recap						
Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Supplies	-	-	-	-	-	-
Capital Outlay	-	-	-	200,000	-	-
Debt & Contingencies	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ -

Fund Recap						
Category	Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
Beginning Fund Balance	\$ 149,936	\$ 152,659	\$ 174,839	\$ 210,136	\$ 210,136	\$ 251,129
Revenues & Transfers in	2,723	22,180	35,297	38,500	40,993	26,500
Expenditures & Transfers out	-	-	-	200,000	-	-
Ending Fund Balance	\$ 152,659	\$ 174,839	\$ 210,136	\$ 48,636	\$ 251,129	\$ 277,629

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

Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
REVENUES							
4705	Impact Fees	\$ -	\$ 54,351	\$ 97,310	\$ 105,160	\$ 112,984	\$ 55,230
4767	Miscellaneous Income	-	1,442	-	-	-	-
4169	Interest Earnings	1,489	2,091	7,191	500	200	-
	TOTAL FUND REVENUES	\$ 1,489	\$ 57,884	\$ 104,501	\$ 105,660	\$ 113,184	\$ 55,230

EXPENDITURES							
5705	Capital Projects	\$ -	\$ 10,000	\$ -	\$ 230,000	\$ -	\$ -
	Total Capital Outlay	-	10,000	-	230,000	-	-
	TOTAL FUND EXPENDITURES	\$ -	\$ 10,000	\$ -	\$ 230,000	\$ -	\$ -

Expenditure Recap						
Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Supplies	-	-	-	-	-	-
Capital Outlay	-	10,000	-	-	-	-
Debt & Contingencies	-	-	-	-	-	-
Transfers	-	-	-	230,000	-	-
Total	\$ -	\$ 10,000	\$ -	\$ 230,000	\$ -	\$ -

Fund Recap						
Category	Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
Beginning Fund Balance	\$ 101,193	\$ 102,682	\$ 150,566	\$ 255,067	\$ 255,067	\$ 368,251
Revenues & Transfers in	1,489	57,884	104,501	105,660	113,184	55,230
Expenditures & Transfers out	-	10,000	-	230,000	-	-
Ending Fund Balance	\$ 102,682	\$ 150,566	\$ 255,067	\$ 130,727	\$ 368,251	\$ 423,481

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

Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
REVENUES							
4705	Impact Fees	\$ -	\$ 105,930	\$ 173,604	\$ 187,500	\$ 223,173	\$ 126,000
4169	Interest Earnings	3,333	1,986	408	600	-	-
	TOTAL FUND REVENUES	\$ 3,333	\$ 107,916	\$ 174,012	\$ 188,100	\$ 223,173	\$ 126,000

EXPENDITURES							
5341	Professional Services	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -
5705	Capital Projects	-	-	128,073	290,000	-	290,000
	<i>Kola St / HWY 99 Signal</i>						
	Total Capital Outlay	-	-	128,073	295,000	-	290,000
	TOTAL FUND EXPENDITURES	\$ -	\$ -	\$ 128,073	\$ 295,000	\$ -	\$ 290,000

Expenditure Recap		Actual	Actual	Actual	Adopted		Proposed
Category	Expenditures	Expenditures	Expenditures	Budget	Projected		Budget
	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2021-22		FY 2022-23
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Supplies	-	-	-	-	-	-	-
Capital Outlay	-	-	128,073	295,000	-		290,000
Debt & Contingencies	-	-	-	-	-		-
Transfers	-	-	-	-	-		-
Total	\$ -	\$ -	\$ 128,073	\$ 295,000	\$ -	\$ -	\$ 290,000

Fund Recap				Adopted Budget	Projected	Proposed Budget
Category	Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23
Beginning Fund Balance	\$ 49,956	\$ 53,289	\$ 161,205	\$ 207,144	\$ 207,144	\$ 430,317
Revenues & Transfers in	3,333	107,916	174,012	188,100	223,173	126,000
Expenditures & Transfers out	-	-	128,073	295,000	-	290,000
Ending Fund Balance	\$ 53,289	\$ 161,205	\$ 207,144	\$ 100,244	\$ 430,317	\$ 266,317

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

Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
REVENUES							
4169	Interest Earnings	\$ 37	\$ 32	\$ -	\$ -	\$ -	\$ -
	TOTAL FUND REVENUES	\$ 37	\$ 32	\$ -	\$ -	\$ -	\$ -

EXPENDITURES							
5705	Capital Projects	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ -
	Total Capital Outlay	-	-	-	2,000	-	-
	TOTAL FUND EXPENDITURES	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ -

Expenditures Recap Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Supplies	-	-	-	-	-	-
Capital Outlay	-	-	-	2,000	-	-
Debt & Contingencies	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ -

Fund Recap Category	Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
Beginning Fund Balance	\$ 2,022	\$ 2,059	\$ 2,091	\$ 2,091	\$ 2,091	\$ 2,091
Revenues & Transfers in	37	32	-	-	-	-
Expenditures & Transfers out	-	-	-	2,000	-	-
Ending Fund Balance	\$ 2,059	\$ 2,091	\$ 2,091	\$ 91	\$ 2,091	\$ 2,091

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

Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
REVENUES							
4403	Connection Fees	\$ 29,702	\$ 62,916	\$ 221,704	\$ 239,610	\$ 190,000	\$ 177,000
4167	Miscellaneous Income	-	1,995	-	-	-	-
4169	Interest Earnings	1,094	188	7,407	500	-	-
	TOTAL FUND REVENUES	\$ 30,796	\$ 65,099	\$ 229,111	\$ 240,110	\$ 190,000	\$ 177,000
EXPENDITURES							
5705	Capital Projects	\$ 121,339	\$ -	\$ -	\$ 100,000	\$ -	\$ -
	Total Capital Outlay	121,339	-	-	100,000	-	-
	TOTAL FUND EXPENDITURES	\$ 121,339	\$ -	\$ -	\$ 100,000	\$ -	\$ -
Expenditure Recap							
	Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
	Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Services & Supplies	-	-	-	-	-	-
	Capital Outlay	121,339	-	-	100,000	-	-
	Debt & Contingencies	-	-	-	-	-	-
	Transfers	-	-	-	-	-	-
	Total	\$ 121,339	\$ -	\$ -	\$ 100,000	\$ -	\$ -
Fund Recap							
	Category	Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
	Beginning Fund Balance	\$ 64,003	\$ (26,540)	\$ 38,559	\$ 267,670	\$ 267,670	\$ 457,670
	Revenues & Transfers in	30,796	65,099	229,111	240,110	190,000	177,000
	Expenditures & Transfers out	121,339	-	-	100,000	-	-
	Ending Fund Balance	\$ (26,540)	\$ 38,559	\$ 267,670	\$ 407,780	\$ 457,670	\$ 634,670

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

Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
REVENUES							
4901	89-STBG-351 Program Income	\$ -	\$ -	\$ 5,000	\$ 6,000	\$ -	\$ -
4902	91-STBG-531 Program Income	-	10,000	-	-	-	-
4903	94-STBG-804 Program Income	22,059	22,122	-	50,000	-	-
4906	99-STBG-1371 Program Income	859	859	20,642	30,000	-	-
4951	98-EDBG-609 Program Income	9,404	4,672	4,233	3,500	-	-
4907	02-STBG-1710 Program Income	-	-	-	-	175,000	-
49XX	Program Income	-	-	-	-	-	35,000
4169	Interest Earnings	1,396	783	56	500	-	-
	TOTAL FUND REVENUES	\$ 33,718	\$ 38,436	\$ 29,930	\$ 90,000	\$ 175,000	\$ 35,000

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EXPENDITURES							
6001	General Administration	\$ 4,592	\$ 19,025	\$ 981	\$ 3,000	\$ 3,000	\$ 3,000
6003	Activity Delivery	-	92,124	-	85,000	-	-
	TOTAL FUND EXPENDITURES	\$ 4,592	\$ 111,149	\$ 981	\$ 88,000	\$ 3,000	\$ 3,000

Expenditure Recap		Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
Category							
Salaries & Benefits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Supplies		4,592	111,149	981	88,000	3,000	3,000
Capital Outlay		-	-	-	-	-	-
Debt & Contingencies		-	-	-	-	-	-
Transfers		-	-	-	-	-	-
Total		\$ 4,592	\$ 111,149	\$ 981	\$ 88,000	\$ 3,000	\$ 3,000

Fund Recap		Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
Category							
Beginning Fund Balance		\$ 372,479	\$ 401,605	\$ 328,892	\$ 357,841	\$ 357,841	\$ 529,841
Revenues & Transfers in		33,718	38,436	29,930	90,000	175,000	35,000
Expenditures & Transfers out		4,592	111,149	981	88,000	3,000	3,000
Ending Fund Balance		\$ 401,605	\$ 328,892	\$ 357,841	\$ 359,841	\$ 529,841	\$ 561,841

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

Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
REVENUES							
4972	97-HOME Program Income	\$ 5,380	\$ -	\$ 7,078	\$ 2,200	\$ 70,956	\$ -
4975	06-HOME-Program Income	-	-	-	90,000	25,000	-
4979	HOME-9274 Program Income	-	-	-	-	-	-
49XX	Program Income		4,053,950				35,000
4169	Interest Earnings	-	22	(3,772)	1,000	1,000	-
	TOTAL FUND REVENUES	\$ 5,380	\$ 4,053,972	\$ 3,306	\$ 93,200	\$ 96,956	\$ 35,000

EXPENDITURES							
6001	General Administration	\$ 10,496	\$ 7,205	\$ 2,756	\$ 10,000	\$ 20	\$ -
6003	Activity Delivery	-	6,225	-	-	-	-
6005	Housing Rehabilitation	-	4,071,902	120,036	-	-	-
6010	Eligible Housing Activities	-	-	-	80,000	-	-
	TOTAL FUND EXPENDITURES	\$ 10,496	\$ 4,085,332	\$ 122,792	\$ 90,000	\$ 20	\$ -

Expenditure Recap		Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
Category							
Salaries & Benefits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Supplies		10,496	4,085,332	122,792	-	20	-
Capital Outlay		-	-	-	-	-	-
Debt & Contingencies		-	-	-	-	-	-
Transfers		-	-	-	90,000	-	-
Total		\$ 10,496	\$ 4,085,332	\$ 122,792	\$ 90,000	\$ 20	\$ -

Fund Recap		Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
Category							
Beginning Fund Balance		\$ (1,980)	\$ (7,096)	\$ (38,456)	\$ (157,942)	\$ (157,942)	\$ (61,006)
Revenues & Transfers in		5,380	4,053,972	3,306	93,200	96,956	35,000
Expenditures & Transfers out		10,496	4,085,332	122,792	90,000	20	-
Ending Fund Balance		\$ (7,096)	\$ (38,456)	\$ (157,942)	\$ (154,742)	\$ (61,006)	\$ (26,006)

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

Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
REVENUES							
4403	Connection Fees	\$ 109,333	\$ 121,653	\$ 428,682	\$ 463,294	\$ 360,000	\$ 345,000
4169	Interest Earnings	6,296	7,137	1,126	2,575	500	-
	TOTAL FUND REVENUES	\$ 115,629	\$ 128,790	\$ 429,808	\$ 465,869	\$ 360,500	\$ 345,000

EXPENDITURES							
5705	Capital Projects	\$ -	\$ -		\$ 449,000	\$ -	\$ -
	Total Capital Outlay	-	-	-	449,000	-	-
	TOTAL FUND EXPENDITURES	\$ -	\$ -	\$ -	\$ 449,000	\$ -	\$ -

Budget Recap							
Category	Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23	
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Services & Supplies	-	-	-	-	-	-	
Capital Outlay	-	-	-	449,000	-	-	
Debt & Contingencies	-	-	-	-	-	-	
Transfers	-	-	-	-	-	-	
Total	\$ -	\$ -	\$ -	\$ 449,000	\$ -	\$ -	

Fund Recap							
Category	Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23	
Beginning Cash Balance	\$ 300,438	\$ 416,067	\$ 544,857	\$ 974,665	\$ 974,665	\$ 1,335,165	
Revenues & Transfers in	115,629	128,790	429,808	465,869	360,500	345,000	
Expenditures & Transfers out	-	-	-	449,000	-	-	
Ending Fund Balance	\$ 416,067	\$ 544,857	\$ 974,665	\$ 991,534	\$ 1,335,165	\$ 1,680,165	

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

Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
REVENUES							
4403	Connection Fees	\$ 89,628	\$ 144,228	\$ 508,232	\$ 549,000	\$ 379,000	\$ 408,000
4169	Interest Earnings	1,519	2,789	1,181	1,000	-	-
	TOTAL FUND REVENUES	\$ 91,147	\$ 147,017	\$ 509,413	\$ 550,000	\$ 379,000	\$ 408,000
EXPENDITURES							
5705	Capital Projects	\$ -	\$ -	\$ -	\$ 692,000	\$ -	\$ 550,000
	<i>P Street Lift Station (\$2,750,000)</i>						
	Total Capital Outlay	-	-	-	692,000	-	550,000
	TOTAL FUND EXPENPENDITURES	\$ -	\$ -	\$ -	\$ 692,000	\$ -	\$ 550,000

Budget Recap

Category	Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Supplies	-	-	-	-	-	-
Capital Outlay	-	-	-	692,000	-	550,000
Debt & Contingencies	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ 692,000	\$ -	\$ 550,000

Fund Recap

Category	Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
Beginning Fund Balance	\$ 32,894	\$ 124,041	\$ 271,058	\$ 780,471	\$ 780,471	\$ 1,159,471
Revenues & Transfers in	91,147	147,017	509,413	550,000	379,000	408,000
Expenditures & Transfers out	-	-	-	692,000	-	550,000
Ending Fund Balance	\$ 124,041	\$ 271,058	\$ 780,471	\$ 638,471	\$ 1,159,471	\$ 1,017,471

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

NEW FUND

Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
REVENUES							
4601	ARPA funding	\$ -	\$ -	\$ -	\$ -	\$ 940,000	\$ 1,100,000
	TOTAL FUND REVENUES	\$ -	\$ -	\$ -	\$ -	\$ 940,000	\$ 1,100,000

EXPENDITURES							
57XX	Software	\$ -	\$ -	\$ -	\$ -	\$ 140,000	\$ -
	<i>Building department permitting software (\$90,000)</i>						
	<i>Accounting software (\$50,000)</i>						
57XX	Capital Projects	-	-	-	-	189,000	1,100,000
	<i>FY 2022 - Pennington East Paving (\$189,000)</i>						
	<i>FY 2023 - Pennington East Construction (\$1,100,000)</i>						
	Total Interfund Transfers	-	-	-	-	329,000	1,100,000
5901	Interfund Transfers	-	-	-	-	611,000	-
	<i>Transfer to General Fund for revenue recovery \$611,000</i>						
	Total Interfund Transfers	-	-	-	-	611,000	-
	TOTAL FUND EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 940,000	\$ 1,100,000

Expenditure Recap							
Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23	
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Services & Supplies	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	329,000	1,100,000	
Debt & Contingencies	-	-	-	-	611,000	-	
Transfers	-	-	-	-	-	-	
Total	\$ -	\$ -	\$ -	\$ -	\$ 940,000	\$ 1,100,000	

Fund Recap							
Category	Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23	
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Revenues & Transfers in	-	-	-	-	940,000	1,100,000	
Expenditures & Transfers out	-	-	-	-	940,000	1,100,000	
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

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

NEW FUND

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

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

Fund Recap		Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Adopted Budget FY 2021-22	Projected FY 2021-22	Proposed Budget FY 2022-23
Category							
Beginning Fund Balance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues & Transfers in		-	-	-	-	-	-
Expenditures & Transfers out		-	-	-	-	-	(125,000)
Ending Fund Balance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,000



Capital Projects

FY 2022-23

FY 2023-24

FY 2024-25

FY 2025-26

Totals

Pennington East					1,100,000
	ARPA Funding	1,100,000			
Park Shade Structures					20,000
	Park Impact Fees	20,000			
Memorial Park Improvements					306,000
	General Fund		75,000	75,000	156,000
Swimming Pool Rehab					300,000
	General Fund		300,000		
Develop Garden Glen Park					600,000
	Park Impact Fees		150,000		
	Park Grant		450,000		
Soccer Park Field 4					600,000
	Park Impact Fees			300,000	
	Park Grant			300,000	
Skate Park Fencing					7,000
	Parks & Recreation Impact Fees	7,000			
T-Ball Field					176,000
	Grants Fund	176,000			
Drain Rehab (Date-Soccer Pk)					1,200,000
	Developer Contribution		600,000		
	Drainage Connection Fees		600,000		
City Hall Prelim Design					300,000
	General Gov't Impact Fees		300,000		
Fire Hydrant Replacements					110,000
	Water Operations		30,000	40,000	40,000
Booster Station (Well #7)					1,500,000
	Water Fund			300,000	450,000
	Water Connection Fees				750,000
Chemical Building Rolling Door (Well #7)					10,000
	Water Fund	10,000			
2 Sheds (Well 4 & pump Station)					8,000
	Water Fund	8,000			



Capital Projects

FY 2022-23

FY 2023-24

FY 2024-25

FY 2025-26

Totals

Pennington Rd West					1,094,000
	Grants Fund	963,000			
	City SB1 Gas Tax	131,000			
Kola Street Rehab (Larkin-N Street)					1,230,000
	City SB1 Gas Tax		140,000		
	Streets / Road Fund		800,000		
	Roads/Signals Impact Fees	290,000			
Slurry Seal					600,000
	Streets / Road Fund		300,000	300,000	
P' Street Lift Station					2,750,000
	Sewer Operations	1,300,000			
	Sewer Connection Fees	550,000			
	Federal Stimulus Funds	900,000			
Sewer Plant Solar Project					2,430,000
	Sewer Operations	750,000			
	State Water Board Grant	1,680,000			
Sewer Plant UV Rehab					120,000
	Sewer Connection Fees		120,000		
Ash Street Lift Station					800,000
	Sewer Operations			600,000	
	Sewer Connection Fees		200,000		
Pennington Lift Station					1,000,000
	Sewer Operations			750,000	
	Sewer Connection Fees		250,000		
Kola Street Lift Station					350,000
	Sewer Operations		250,000		
	Sewer Connection Fees		100,000		
Peach Street Lift Station					400,000
	Sewer Operations			300,000	
	Sewer Connection Fees			100,000	
Sewer Deodorizing System					300,000
	Sewer Operations		300,000		



Assets

		FY 2022-23	FY 2023-24	FY 2024-25	FY 2024-25	Total Spending
Police Car Fleet						180,000
	COPS Fund		90,000		90,000	
Fire Engine Type VI						250,000
	General Fund			125,000		
	Fire Impact Fees			125,000		
Trash Enclosures						70,000
	General Gov't Impact Fees	35,000				
	Community Center Impact Fees	35,000				
Facility Cameras						200,000
	COPS Fund	200,000				
Stump Grinder						3,000
	General Fund - Parks	3,000				
Carport						2,500
	General Fund - Parks	2,500				
Backhoe						150,000
	General Fund - Parks	37,500				
	Water Fund	37,500				
	Sewer Fund	37,500				
	Streets Fund	37,500				
Water Meter Replacements						300,000
	Water Operations	75,000	75,000	75,000	75,000	
Water Valve Replacements						110,000
	Water Operations		30,000	40,000	40,000	
Sewer Vac Truck Replacement						500,000
	Capital Equipment Purchase Reserve				500,000	
<i>Amounts transferred from Sewer Fund to Capital Equipment Purchase each year until purchase, beginning in FY 2022-23.</i>						

AQUATICS SUPERVISOR

DEFINITION

Under supervision of the Parks and Recreation Director, the Aquatics Supervisor is responsible for supervising the day-to-day activities of the City's Community Pool; and to perform other related work as required. This is an at-will, intermittent, part-time, hourly position without benefits. Some evening and weekend work may be required.

ESSENTIAL POSITION FUNCTIONS

- Create, plan, and coordinate all daily activities and special events of the City's Community Pool.
- Assign and schedule pool staff.
- Perform lifesaving practices and standards according to accepted industry standards.
- Train and supervise staff and volunteers on assigned duties.
- Accurately and timely complete pertinent record keeping, reports, testing, and program paperwork according to established guidelines.
- Perform daily pool opening and closing activities according to established guidelines.
- Act in capacity of pool lifeguard.
- Responsible for maintaining on-site security and safety of participants, staff, and others in the pool area, preparation, and maintenance of incident records.
- Enforce City and program rules and guidelines and conduct necessary discipline of staff and volunteers.
- Maintain a safe and clean swimming pool environment.
- Conduct and attend pertinent staff meetings as required during the season.
- Perform other program related duties as assigned.

MINIMUM QUALIFICATIONS

Knowledge of:

- Institutional aquatics activities.
- Swimming pool operations and maintenance.
- Related safety practices.
- Principles of supervision and training.
- Principles and techniques of first aid

Ability to:

- Work a flexible work schedule, which may include evening, weekdays, weekends, and holidays.
- Communicate clearly and concisely, both orally and in writing.
- Learn pertinent City rules, policies, ordinances, and program requirements.
- Maintain timely and accurate reports pertinent to the aquatics program.
- Understand and carry out oral and written directions.
- Establish and maintain effective working relationships with those contracted during the course of the work.

- Pass a background check prior to start date.
*A conviction history will not necessarily disqualify an applicant from appointment; however, failure to disclose a conviction will result in disqualification or termination.

EDUCATION, TRAINING AND EXPERIENCE

Education/Training:

- Demonstrated swimming skills that meet the American Red Cross guidelines for aquatics program personnel.

License or Certificates

- Possession of valid Lifeguard Instructor Certificate from the American Red Cross.
- Possession of Title 22 Certificate – California First Aid for Public Safety Personnel.
- Water Safety Instructor Certificate is desirable.

Experience:

- Two years' experience as a swim instructor/lifeguard at a public swimming facility
- One year as a Head Lifeguard or supervisory experience in Aquatics or another related field preferred.

PHYSICAL DEMANDS AND WORKING ENVIRONMENT

Environment:

- Work is performed primarily in an environment that will cause exposure to light chemical substances, such as chlorine.
- All work activities are performed in a public swimming facility.

Physical:

- Primary functions require sufficient physical ability and mobility to work in a public swimming facility.
- May be required to rescue swimmers in distress and/or demonstrate beginning through advanced swim strokes.
- Stand or sit for prolonged periods of time.
- Regularly stoop, bend, kneel, crouch, reach, and twist.
- Lift, carry, push, and/or pull light to moderate amounts of weight (up to 50lbs).

Vision:

- See in the normal visual range with or without correction.

Hearing:

- Hear in the normal audio range with or without correction.

BUILDING INSPECTOR AND CODE ENFORCEMENT OFFICER I/II

Class specifications are intended to present a descriptive list of the range of duties performed by employees in the classification. Class specifications are not intended to reflect all duties performed within the job.

DEFINITION

Under general direction of the Chief Building Official, reviews plans, and inspects the construction or remodel of residential and commercial buildings; enforces applicable State and County codes and City ordinances; provides inspection support for various Public Works activities; assists in the construction, maintenance and improvements of City buildings and facilities; performs other related work as required.

CLASS CHARACTERISTICS

Level I

This class represents the entry level class of the Building Inspector and Code Enforcement series that allows the incumbent to develop journey level knowledge and abilities. It is a generalist class with responsibilities in all phases of building activity; incumbents work with considerable independence in the conduct of their inspections. A high degree of skill in communication and public relations is required to convey the provisions of applicable codes to a broad cross section of the public and to the construction industry. Building Inspectors, while working as generalists, also function as a specialist to advise other members of the staff in terms of the various technical areas of construction.

Level II

This class represents the journey level of the Building Inspector and Code Enforcement series in which incumbents are responsible for performing the full scope of assigned duties. Incumbents are considered skilled in making inspections, performing plan checks and enforcing codes and regulations on a broad range of building and related codes. The work requires independence and discretion in both field inspections and plan checks.

EXAMPLES OF DUTIES

Duties may include, but are not limited to, the following:

- Perform as a team member in carrying out program tasks of the Building Division.
- Set up inspection schedule and route and travel to field sites.
- Approve work done or note corrections to be made; prepare correction letters and inspection reports.
- Interpret and explain applicable building codes, division policies and procedures to the public.
- Assist the public at the counter, by email, and/or by phone in the processing of permits and applications.
- Provide technical assistance to others within the City Departments as needed.
- Maintain files, retrieve permit information, issue permits, and conduct research.

- Assist the Public Works Department in inspecting roadways to determine compliance with City policies and/or work contracts.
- Assist in the construction, maintenance and improvements of City buildings and facilities.
- Assist Chief Building Official in maintaining the City's safety program, safety meetings and Cal/OSHA requirements.
- Perform plan checks as assigned on residential and commercial buildings prior to permit issuance.
- Perform zoning inspections.
- Inspect buildings and structures to confirm that construction, alteration, or equipment installation work is performed in a safe manner, in compliance with provisions of applicable codes and ordinances, and in accordance with the approved plans and specifications.
- Respond to public inquiries regarding complaints and conduct field investigations in response to complaints of possible code violations.
- Prepare and send Code Enforcement letters to tenants, owners, and contractors and carry cases through prosecution in situations of non-compliance; compile complete evidence files and exhibits. Testify in court proceedings as necessary.
- Perform follow-up investigations to see that remedial action has been taken.
- Confer and coordinate with other agencies and the City attorney on investigation and disposition of nuisance housing, zoning, building, sanitation, and other code violations.
- Assist with completing grant applications and administering grant-funded housing and community development projects (including but not limited to, housing, buildings, parks, streets, water, sewer, any other infrastructure, and grant reporting) as directed.
- Prepare staff and technical reports as directed.
- Build and maintain positive working relationships with co-workers, other agencies and the public using principles of good customer service.
- Draft recommendations to the Building Official for changes in Building Department related policies. Make recommendations or take appropriate action.

MINIMUM QUALIFICATIONS

Knowledge of:

- Principles, practices, and methods used in the enforcement of a variety of codes and regulations.
- Principles and practices of building design, construction, and inspection.
- Federal, State, and local building and associated codes – Specifically California, Title 24; Pats -12, Live Oak Municipal Code, and various State and County codes.
- Research methods and resources of information related to building and code enforcement.
- Arithmetic and basic mathematics.
- English usage, spelling, grammar, and punctuation.
- Report writing and basic computer applications relevant to the position.
- Clear and legible handwriting.

- Excellent communication skills verbal, electronic and handwritten.

Ability to:

- On a continuous basis, know and understand all aspects of the job. Regular training and continuing education are vital to the position. Keep informed of new and changing technology relevant to the position.
- Inspect and analyze a variety of buildings and properties and identify code violations and substandard materials and workmanship. Appropriately apply codes and regulations to varying situations. Conduct and document multiple inspections while maintaining accurate and separate records for each inspection.
- Compile technical information on nuisance investigations and code violations and apply investigate techniques to ensure compliance with appropriate codes and ordinances.
- Understand and interpret applicable codes and ordinances.
- Read and interpret maps, sketches, drawings, specifications, and technical manuals.
- Perform inspections, ascertain facts, and detect deviations from approved plans and specifications. Work fairly and courteously with the public and work effectively with interruption.
- Effectively deal with angry and non-cooperative people.
- Enforce regulations firmly, tactfully, and impartially.
- Establish and maintain effective working relationships with other employees, departments, and outside agencies.
- Communicate effectively and clearly both orally and in writing.
- Facilitate appropriate corrective action from property owners regarding violations.

LICENSURE OR CERTIFICATION

Level I (Pursuant to Health and Safety Code, Section 18949.25-18949.31)

- Possession of, or ability to obtain, a valid California Driver's License.
- Possession of a current International Code Council (ICC) certification as either a Commercial Building Inspector, Residential Building Inspector, Building Plans Examiner, OR Residential Plans Examiner within one (1) year of appointment.
- Possession of, or ability to obtain, a CACEO (California Association of Code Enforcement) certification within the first eighteen months of appointment.
- May be required to obtain and maintain Disaster Response Certification.
- Employees hired into this classification must file statements of economic interest with the City Clerk.

Level II (Pursuant to Health and Safety Code, Section 18949.25-18949.31)

- Possession of, or ability to obtain, a valid California Driver's License.
- Possession of a current International Code Council (ICC) certification as either a Commercial Building Inspector, Residential Building Inspector, Building Plans Examiner, OR Residential Plans Examiner.

- Possession of a current specialized ICC certifications related to building inspection or plans review are desirable.
- Possession of a current CACEO (California Association of Code Enforcement) certification.
- May be required to obtain and maintain Disaster Response Certification.
- Employees hired into this classification must file statements of economic interest with the City Clerk.

EXPERIENCE AND TRAINING

Any combination of experience and training that would provide the required knowledge and abilities is qualifying. A typical way to obtain the required knowledge and abilities would be:

Experience:

Level I

- Two (2) years of progressively responsible building construction experience.
- Three (3) years of relevant experience that includes heavy public contact and the performance of code enforcement activities, and a high school diploma or equivalent.
- Possession of a bachelor's degree in planning, construction technology or a related field may be substituted for three (3) years of the required experience.

Level II

- In addition to the above, one year of experience equivalent to that of a Building Inspector/Code Enforcement Officer I in the City of Live Oak.

Training:

Equivalent to completion of 21 college units from an accredited college or university with course work in building inspection, construction, or a closely related field. May be substituted for one (1) year of experience.

PHYSICAL DEMANDS AND WORK ENVIRONMENT:

Employee will be required to sit at a desk for long periods of time; stand at the counter to answer questions of the public; intermittently walk, stand, kneel, climb, crawl, and bend in the field; perform grasping, pushing, pulling and fine manipulation; write and use a keyboard to communicate, and occasionally lift moderate weight.

Some additional physical demands are to be able to walk on uneven ground or 1 ½" joist and narrow beams, walk on roofs, climb scaffolds and ladders, crawl in confined areas 12-inches high, and crawl in attics in the summer. Employee will regularly be subject to varying weather conditions while walking outdoors on a construction site, this may include rain, wind, cold, heat, and direct sun.

FINANCE SERVICES SUPERVISOR

DEFINITION

Under direction, plans, coordinates, implements and maintains city-wide and departmental accounting and financial services; manages transaction systems of the Finance Department including supervision of Finance Department staff; develops and standardizes procedures and methods used by the department and monitors the efficiency and effectiveness of assigned programs; participates in departmental planning activities to improve organizational productivity and customer service, and fosters cooperative working relationships among City departments; and performs related duties as assigned.

SUPERVISION RECEIVED AND EXERCISED

Receives general direction from the City Manager. Exercises direct supervision over assigned professional, technical and support staff.

CLASS CHARACTERISTICS

The Finance Supervisor is a single-position supervisory classification in which incumbents are expected to independently perform the full scope of assigned duties. The incumbent is primarily responsible for supervising the work of a group of subordinate professional, technical, and administrative support staff. The incumbent performs advanced, difficult, and complex professional-level government accounting duties; and assume responsibility for quality control/improvement. The work requires a high level of accountability, judgement, and decision-making, and the incumbent must frequently present strategies and recommendations that are without precedent or an established process. Successful performance of the work requires extensive professional experience as well as the ability to coordinate assigned functions with those of other departments or outside agencies.

ESSENTIAL POSITION FUNCTIONS

Class specifications are only intended to present a descriptive summary of the range of duties and responsibilities that are associated with specified positions. Therefore, specifications may not include all duties performed by individuals within a classification. In addition, specifications are intended to outline the minimum qualifications necessary for entry into the class and do not necessarily convey the qualifications of incumbents within the position.

- Plan, supervise, and oversee the daily operations, functions, and activities of the Finance Department staff, including accounting, accounts payable, payroll, accounts receivable, billing and collections, debt, general ledger reporting, and grants.
- Participate in the development of goals, policies, procedures, and performance standards for the Finance Department.
- Hire, train, or oversee training, assign, and review work; establish work schedules, initiate corrective and/or disciplinary action; respond to grievances; initiate termination.
- Serve as the City's technical resource in accounting, auditing, and automated financial reporting systems.

- Review legislation, regulations, and case law to determine effect on operations; provide information to City departments regarding financial policies and procedures; interpret policies and procedures for departments.
- Monitor State and Federal regulations to ensure compliance in the accounting for, and auditing of, funds from external sources.
- Participate in the development, revision, and maintenance of policy and procedure manuals governing fiscal matters; monitors financial procedures of all City departments, including internal audits and checks and balances; ensures necessary corrective actions are taken.
- Receive, investigate, and respond to difficult and sensitive problems and complaints related to area of assignment in a professional manner; identifies and reports findings and takes necessary corrective action.
- Maintain and reconcile a variety of ledgers, reports, and accounting records; examines accounting transactions to ensure accuracy; approves journal vouchers to post transactions to accounting records; performs month-end, quarter-end, and fiscal year-end accounting system processing.
- Plan and oversee the accurate calculation and production of the City's biweekly payroll in accordance with applicable laws, regulations, policies, procedures, and best practices; resolves the more complex and difficult payroll issues and discrepancies, and handles nonroutine inquiries related to payroll practices, processing, documents, and records.
- Monitors and maintains bank balances and prepares transfers as needed for signature and execution.
- Consults with and assists external auditors in the auditing and preparation of annual financial statements.
- Perform related assignments as necessary.

MINIMUM QUALIFICATIONS

Knowledge of:

- Advanced principles and practices related to public finance administration, budgeting, auditing, and reconciliation, and municipal taxation and revenue management.
- Advanced principles and practices of financial and account document processing and recordkeeping, including payroll, accounts receivable, accounts payable, journal/ledger preparation, and reconciliation.
- Financial statement preparation, auditing, basic billing, and collection procedures.
- Organizational and management practices as applied to the analysis, evaluation, development, and implementation of programs, policies, and procedures.
- Pertinent local, State and Federal rules, regulations, codes, and laws.
- Advanced methods and research techniques related to preparing comprehensive financial and administrative reports, and general business correspondence.
- Modern office practices, methods, and equipment including a computer and applicable software.
- Principles and practices of supervision, training, and personnel management.

Ability to:

- Examine and verify financial documents, reports, and transactions.
- Prepare a variety of financial statements, reports, and analyses.
- Analyze, post, balance, and reconcile financial data, ledgers, and accounts.
- Interpret, explain, and apply applicable laws, codes, and regulations.
- Make sound decisions within established guidelines.
- Analyze a complex issue and develop and implement an appropriate response.
- Evaluate and develop improvements in operations, procedures, policies, or methods.
- Select and supervise staff, provide training and development opportunities, ensure work is performed effectively, and evaluate performance in an objective and positive manner.
- Supervise, coordinate, and oversee unit activities.
- Supervise, coordinate, and perform responsible and difficult administrative work involving the use of independent judgment and personal initiative.
- Follow written and oral directions; communicate clearly and concisely, both orally and in writing.
- Maintain effective working relationships.

EDUCATION, TRAINING AND EXPERIENCE

Education/Experience:

- Equivalent to a Bachelor's Degree from an accredited college or university in Accounting, Economics, Finance, Business Administration, or a related field.
- Four (4) years of progressively responsible related experience in finance administration, including two (2) years of supervisory responsibility over clerical and professional accounting staff. Related education in excess of the required level may be substituted for up to one year of the required experience but may not be substituted for the required supervisory experience.

License or Certificates

- Possession of, or ability to obtain, a class C California driver's license.

RECREATION LEADER I/II

DEFINITION

Under general supervision of the Parks and Recreation Director or Recreation Supervisor, the Recreation Leader assists with developing, organizing, implementing, and leading a broad range of recreational activities and programs for all ages designed to meet the community needs and performs other related work. As an incumbent's responsibilities and breadth of knowledge increase and as they gain experience, they can reasonably expect the complexity of their assignments and/or responsibility to increase. *Extra-help employees cannot work more than 1,000 hours in a fiscal year. The incumbent will be assigned up to 40 hours a week until the 1,000 hours are completed, or the season has concluded.

SUPERVISION RECEIVED AND EXERCISED

Receives general direction from the Parks and Recreation Director or the Recreation Supervisor. May exercise supervision over other Recreation Leaders or other Parks staff.

DISTINGUISHING CHARACTERISTICS

Under varying levels of supervision, when assigned to Youth Services, the position provides an opportunity to gain experience running recreation programs, communicating with parents, and serving as a role model for youth. As related experience is gained as noted in the job qualifications and requirements, and with the recommendation in the employee's performance evaluation, Recreation Leaders can advance from Recreation Leader I to Recreation Leader II. As the employee advances through the job series the employee will take on more responsibility and more challenging work assignments.

EXAMPLES OF DUTIES *This classification specification is intended to present a descriptive list of the range of duties performed by employees in a classification. Class specifications are not intended to reflect all duties performed within the job. Depending on department and/or area of assignment, duties may include, but are not limited to the following:*

Essential Duties:

- Assists with the development and implementation of various recreation programs, volunteer events, activities, and special events.
- Assists with the development of flyers, department brochure and newsletters and distribution of materials as needed.
- Assists with purchasing supplies and inventory, while staying within budget guidelines as directed by supervisor or director.
- Promotes, develops, and maintains positive public relations between the department and the community with an emphasis on customer service.
- Fosters employee empowerment and a team approach in the delivery of services.
- Has the ability and willingness to work cooperatively in a team environment with other City employees in the course of daily activities.
- Assists with collection of fees and program registration and front counter.
- Maintains relevant program information on the City's website and social media.
- Must be able to work Monday through Friday, weekends as needed.
- Performs other duties and assumes other responsibilities as needed or as delegated.

Level II – in addition to duties listed above:

- Provides support with recruiting and hiring temporary personnel and volunteers.
- Provides training of temporary and volunteer personnel.
- Prepares reports, surveys and evaluations as needed.
- Assists with collecting data in the preparation of the annual budget for recreational programs, activities, services, and facilities.
- May provide lead direction and coordinate the work of others.
- Evaluates problems and recommends solutions.
- Works at a higher level of efficiency and quality than at a Level I.

MINIMUM QUALIFICATIONS

Knowledge of:

- The philosophy, principles, and theory of recreation.
- Methods and techniques in planning, organizing and leading recreation programs and activities for all age groups.
- Current First Aid and CPR applications.
- Safe driving and work practices.
- Modern office methods and procedures.
- Recreation hazards, effective safety regulations, precautions, and First Aid.
- Products, procedures and changing technology relevant to this position.
- Performing general clerical duties including typing, tracking statistics.
- Coordinating multiple projects and meeting deadlines.
- Operating Microsoft Office including Word, Excel, Outlook, Publisher, and other job-related software.
- Entering data in a timely, efficient manner.
- Preparing reports and efficiently maintaining accurate department records.
- Following oral and written directions.
- Communicating effectively, both orally and in writing.
- Using courtesy, tact, and firmness in dealing with the public.
- Evaluating alternative solutions and presenting recommendations.

Ability to:

- Recognize, prioritize, and accomplish needed tasks.
- Promote customer service focus in forging cooperative public relations.
- Work in a team-based environment.
- Teach: Convey new concepts and confirm participant comprehension.
- Control a training environment and give constructive feedback to participants.
- Use course materials and training equipment safely and effectively.
- Establish and maintain cooperative working relationships with City staff and departments and others contacted in the course of work.

- Meet the physical, mental, and environmental demands of the job.
- Use initiative and exercise sound independent judgment.
- Accept the input of supervisors and co-workers as well as provide input and be a genuine team player.
- Work independently in the absence of supervision.
- Perform physical work and/or athletic activity related to recreation programs, participation in recreation or sports program.
- Maintain regular and predictable attendance.
- Requires ability to work safely outdoors in all weather.
- Stand and walk for extended periods.
- React to emergency situations by quick movements, strenuous activity, and on occasion, assist or lift persons in distress.
- Remain alert to dangerous situations while sitting, standing, or walking for various lengths of time.
- Lift, push, pull and/or carry equipment up to 50 pounds with assistance.

NOTE: Some accommodations may be made for some physical demands for otherwise qualified individuals who require and request such accommodations.

EDUCATION AND EXPERIENCE

Level I: Completion of formal or informal education sufficient to read and write at a level required for successful job performance. This is entry level for the Parks and Recreation series. Incumbents work under immediate supervision and receive detailed instructions and training on assignments. Through these assignments, an incumbent is expected to obtain the skills and knowledge necessary to advance to Level II. Work is reviewed frequently to ensure compliance with expected results.

Level II: Completion of formal or informal education sufficient to read and write at a level required for successful job performance; and one (1) year of recent work experience in a public service-related program and equivalent combination of training, education, and experience which demonstrates the ability to perform duties required of the class.

LICENSES AND CERTIFICATES

Level I: Must be able to obtain a State of California First Aid/CPR certification within six (6) months from the date of hire. Possession of a safe driving record per the City's driving standards and policies.

Level II: Must have a State of California First Aid/CPR certification prior to date of hire. Possession of a safe driving record per the City's driving standards and policies.