



LIVE OAK CITY COUNCIL

REGULAR MEETING AGENDA APRIL 19, 2023 6:00 PM

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

MEMBERS OF THE COUNCIL

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

AARON PALMER,
CITY MANAGER

NICOLE ROSSER,
CITY ATTORNEY

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

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

- **Remote Viewing:**

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Webinar ID: 822 4106 2217

- **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/82241062217>
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1-669-900-6833 or 1-833-548-0282 (Toll Free)
Webinar ID: 822 4106 2217
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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****PRESENTATIONS AND RECOGNITIONS**

- A. Live Oak Varsity Boys Soccer Team Proclamation
- B. Live Oak Varsity Girls Wrestling Team Proclamation
- C. Presentation by Joanne Cummins, Business Specialist for the California Department of Rehabilitation

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. Public Works Projects Update
Recommendation: Receive and file.
(Ron Walker, Public Works Director)
- 2. Illness and Injury Prevention Program
Recommendation: Adopt resolution delegating authority to the City Manager to approve and adopt the Injury and Illness Prevention Program amendments as required by law and any future amendments.
(Jessica Mata, Management Analyst)
- 3. City of Live Oak 2022 General Plan Annual Progress Report
Recommendation: Receive and file the 2022 General Plan Annual Progress Report.
(Kevin Valente, Planning Director)
- 4. Sutter County Planning Commissioner Confirmation
Recommendation: Confirm the appointment of Sutter County Planning Commissioner Christine Ivory to the Live Oak Planning Commission.
(Kevin Valente, Planning Director)

DISCUSSION ITEMS

- 5. Dog Park Discussion
Recommendation: Discussion and provide direction.
(Luis Cibrian, Parks and Recreation Director)

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

BUSINESS ITEMS

7. Introduction of an Ordinance Amending Chapter 2.04 “Rules and Regulations Governing the Conduct of Council Meetings, Proceedings and Business”
Recommendation: Waive the first reading of the ordinance amending Chapter 2.04 “Rules and Regulations Governing the Conduct of Council Meetings, Proceedings and Business” of the Live Oak Municipal Code.
(Nicole Rosser, City Attorney)

ITEMS REMOVED FROM THE CONSENT AGENDA FOR COUNCIL CONSIDERATION AND ACTION

UPDATES AND ANNOUNCEMENTS FROM THE CITY ATTORNEY AND CITY MANAGER

COUNCILMEMBER COMMENTS

ADJOURNMENT



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

Meeting Date: April 19, 2023
Title: Live Oak Varsity Boys Soccer Team Proclamation
Attachments:

[Proclamation](#)



Proclamation

Live Oak High School 2022-2023 Northern Section California Interscholastic Federation Varsity Boys Soccer Team Division II Champions

WHEREAS, the 2022-2023 Live Oak Varsity Boys Soccer Team attends school in Live Oak, California; and

WHEREAS, the Live Oak Varsity Boys Soccer Team is part of the Northern Section CIF Division II and competes in the Sacramento Valley League; and

WHEREAS, the Live Oak Varsity Boys Soccer Team completed regular season play with a record of 8-0-2 being crowned League Champions; and

WHEREAS, the Live Oak Varsity Boys Soccer Team was the second seated playoff team; and

WHEREAS, the Live Oak Varsity Boys Soccer Team defeated, Yreka 4-0 in the second round, U-Prep 2-0 in the Semi-Finals; and

WHEREAS, the Live Oak Varsity Boys Soccer Team defeated Gridley 2-0 to be crowned CIF, Northern Section Division II Champions; Going 19-0-4 in an undefeated season; and

WHEREAS, members of that team are Jose Luis Robles, Rodrigo Caracheo, Luis Quintana, David Zalgado, David Duenas, Anthony Garcia, Esteban Alvarado, Diego Caracheo, Carlos Curiel, Micheal Gonzales, Gerardo Ramos, Carlos Acevedo, Carlos Barajas, Aaron Sanchez, Jose Ramirez, George Munoz, Diego Hernandez, Kairo Machuca, Joseph Hang, Jesus Rivera, Robert Fuentes, Oscar Hernandez, Alexander Sanchez, Luis Sammy Rodriguez, Ruben Barajas, Javier Medina, Noah Hoyt, Juan Acevedo, Kevin Needs, Jorge Caracheo; and

WHEREAS, the coaching staff consisted of Head Coach Luis Cibrian and Assistant Coaches Jose Ramirez and Hilde Palicio; and

WHEREAS, the Live Oak Varsity Boys Soccer Team reached and participated in the State Tournament.

NOW, THEREFORE, BE IT RESOLVED, that I, Bob Woten, Mayor of the City of Live Oak, and the entire City Council do hereby proclaim and recognize the 2022-2023 Live Oak Varsity Boys Soccer Team's accomplishment of Northern Section CIF Division II Champions.

Dated this 19th day of April, 2023.

Bob Woten, Mayor

Jeramy Chapdelaine, Vice Mayor

Lakhvir Ghag, Council Member

Nancy Santana, Council Member

Ashley Hernandez, Council Member



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

Meeting Date: April 19, 2023
Title: Live Oak Varsity Girls Wrestling Team Proclamation
Attachments:

[Proclamation](#)



Proclamation

Live Oak High School 2022-2023 Northern Section California Interscholastic Federation Varsity Girls Wrestling Team Division II Champions

WHEREAS, the 2022-2023 Live Oak Varsity Girls Wrestling Team attends school in Live Oak, California; and

WHEREAS, the Live Oak Varsity Girls Wrestling Team is part of the Northern Section CIF Division II and competes in the Sacramento Valley League; and

WHEREAS, the Live Oak Varsity Girls Wrestling Team participated in a tournament with over 200 participants and 27 different schools; and

WHEREAS, members of that team are Jocelyn Castro, Marissa Castro, Melissa Castro, Chloe Contreras, Elianna Contreras, Natalie Contreras, Isabella Guzman, Nancy Hernandez, Kylie Heroux, Cyndy Herrera, Aaliyah Jurado, Ashleen Madare, Emma Schulte, Marisela Romero, Isabella Silveira, Sierrah Swanson, and Tara Whitnell; and

WHEREAS, the coaching staff consisted of Head Coach Michael Fredericks and Assistant Coaches Gabriel Ceja and Ernie Caratachea.

NOW, THEREFORE, BE IT RESOLVED, that I, Bob Woten, Mayor of the City of Live Oak, and the entire City Council do hereby proclaim and recognize the 2022-2023 Live Oak Varsity Girls Wrestling Team's accomplishment of Northern Section CIF Division II Champions.

Dated this 19th day of April, 2023.

Bob Woten, Mayor

Jeramy Chapdelaine, Vice Mayor

Lakhvir Ghag, Council Member

Ashley Hernandez, Council Member

Nancy Santana, Council Member



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

Meeting Date: April 19, 2023

Title: Presentation by Joanne Cummins, Business Specialist for the California Department of Rehabilitation



City of Live Oak Report to City Council

Meeting Date:	April 19, 2023
Title:	Public Works Projects Update
Contact Information:	Ron Walker, Director of Public Works
Background:	1. Pennington Road - West Project: Preconstruction meeting scheduled for May 3, 2023. 2. Pennington East - East Project: The City Engineer has completed the field topographic survey and drafting of the survey data is underway. 3. P Street lift Station Improvement project: No updated information from the state at this time. 4. Wastewater Treatment Plant Solar Project: No updated information from the state at this time. 5. Wastewater Treatment Plant Headworks Rehabilitation Project: No updated information from the state at this time. 6. Well 7 and Well 4 Generator Grant Project: No updated information from the state at this time. 7. Customer Complaint Project: Staff has started reviewing product demonstrations and quotes. 8. Internet Bridge Project. Completed. 9. Welcome to Live Oak Signs. No update at this time. 10. Streets Master Plan. No update at this time. 11. Water Utility Truck Purchase. Completed.
Analysis:	The report provides the status of Public Works projects.
Fiscal Impacts:	None.
Recommendation:	Receive and file.



City of Live Oak Report to City Council

Meeting Date:	April 19, 2023
Title:	Illness and Injury Prevention Program
Contact Information:	Jessica Mata, Management Analyst
Location:	Citywide
Background:	The City of Live Oak receives periodic updates to the Illness and Injury Prevention Program (IIPP) from SCORE. Revisions to the IIPP are mandated by CalOSHA, failure to comply with all the elements may result in violations. Jurisdictions designate the City Manager to approve amendments to the safety programs so that they can be implemented on as needed basis. Although the IIPP has evolved since it was first presented in 2016, there have been no massive changes to the program. The IIPP consists of the same eight categories that were in the previous version. The eight categories in the program are as follows: * Implementation of the IIPP by the Safety Administrator * Ensuring that employees follow safety and health rules * Frequent communication providing relevant and understandable safety information * Workplace inspections * Agency hazard correction plan * Accident/injury/illnesses investigation * Employee training * Thorough documentation and record keeping
Analysis:	Staff recommends Council adopt a resolution delegating authority to the City Manager to approve and adopt the Injury and Illness Prevention Program amendments as required by law and any future amendments.
Fiscal Impacts:	No Fiscal Impacts
Recommendation:	Adopt resolution delegating authority to the City Manager to approve and adopt the Injury and Illness Prevention Program amendments as required by law and any future amendments.
Attachments:	

[Resolution](#)

Resolution No.

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LIVE OAK DELEGATING AUTHORITY TO THE CITY MANAGER TO
APPROVE THE WRITTEN INJURY AND ILLNESS PREVENTION PROGRAM AND ANY FUTURE AMENDMENTS

WHEREAS, the California Code of Regulations, Title 8, Sections 3203(a) Injury and Illness Prevention Program requires every employer to establish, implement and maintain an effective Injury and Illness Prevention Program; and

WHEREAS, the purpose of the Injury and Illness Prevention Program is to promote the continual improvement of health and safety in City operations and to eliminate work-related injuries and illnesses; and

WHEREAS, the updated Injury and Illness Prevention Program has been revised by DKF Solutions Group, LLC and is now ready for adoption and implementation.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Live Oak hereby delegates to the City Manager authorization to approve and adopt the Injury and Illness Prevention Program amendments as required by law and as the safety needs of the City warrants further revisions.

PASSED AND ADOPTED by the City Council of the City of Live Oak this 19th day of April, 2023, by the following vote:

AYES:

NOES:

ABSENT:

NOT VOTING:

APPROVED:

Bob Woten, Mayor

ATTEST:

Clarissa Menchaca, City Clerk

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1.0 Management Approval

1.1 Approving Authority

The City of Live Oak Injury & Illness Prevention Plan will be reviewed and revised as necessary to ensure compliance with applicable regulations. All revisions are documented on Appendix B – Revision Log.

The Injury & Illness Prevention Safety Plan for the City of Live Oak has been reviewed and approved by the City Manager:

City Manager

Date

2.0 Purpose

The City of Live Oak (Live Oak) is committed to maintaining a workplace free from health and safety hazards; promoting safe working practices; and complying with all applicable federal, state and Live Oak safety requirements. Employee and public safety is paramount to the City of Live Oak.

This employee Injury and Illness Prevention Plan (IIPP) follows California Code of Regulations, Title 8, § 3203.

3.0 Responsibility

3.1 The Safety Administrator role, assigned to the City Manager, serves as a safety liaison between management, supervisors, and employees. The City of Live Oak Safety Administrator has the authority and responsibility for implementing the Injury and Illness Prevention Plan (IIPP) provisions and the authority to revise, amend and supplement Live Oak safety policies as needed to respond to changing workplace conditions and regulations. Additionally, the Safety Administrator takes responsibility for

- **General**
 - Developing, implementing, and maintaining an effective safety program including the IIPP to prevent accidents, injuries, and illnesses;
 - Reviewing, revising, and developing safety policies and procedures to keep the safety program in compliance with Cal/OSHA requirements;
 - Identifying working conditions and activities that require specific safety policies or programs; developing and implementing such as needed;
 - Ensuring policy and procedures are relevant, current, and effective.
 - Providing support regarding all safety related issues;
 - Monitoring the effectiveness of the program and making recommendations to reduce risks and eliminate or control unsafe conditions in the workplace;
 - Implementing systems (e.g., incentive systems) to encourage employee participation in the safety program.
- **Inspections & Safety Plan Effectiveness**
 - Regular hazard identification inspections are completed; findings are reviewed; and identified hazards mitigated.
 - Monitoring and tracking periodic safety inspections for compliance with safety program requirements.
- **Communication**
 - Coordinating with departments, management, supervisors, and employees to meet the IIPP and all other Live Oak safety policy and directive requirements;
 - Establishing procedures for employees to report workplace hazards, accidents, injuries, illnesses, and general safety concerns;
 - Leading the Occupational Health and Safety Committee;
 - Implementing systems to encourage safety program participation.
- **Training**
 - Ensuring health and safety trainings are scheduled, tracked, and documented meeting Live Oak and Cal/OSHA requirements;
 - Monitoring and coordinating safety training and events for compliance with the projected training schedule.

- **Accidents**
 - Investigating accidents, injuries, illnesses, and exposures; and ensuring appropriate corrections are implemented.
- **Recordkeeping**
 - Managing safety record keeping.

3.2 The City Manager is responsible for Live Oak worker health and safety and has the overall authority and responsibility for assuring that all IIPP provisions are effectively implemented. Responsibilities include

- Provide active leadership and participation in the safety program;
- Holding management and supervisory positions accountable for safety;
- Ensure that the program targets losses and exposures, and follows applicable government standards;
- Completely fund the program in order to operate safely;
- Work with the safety administrator to develop safety policies as needed to respond to workplace conditions, applicable regulations, and operational best practices to create a safe work environment.

3.3 Supervising Employees

All Live Oak supervising-employees (e.g., directors, managers, supervisors, and lead-persons, etc.), in addition to any other duties, must follow, implement, and enforce safe work practices. Supervising employees must

- **General**
 - Recognize employees who perform safe and healthful work practices;
 - Understand the safety and health hazards to which employees under their immediate direction and control may be exposed;
 - Provide the necessary personal protective equipment (*PPE*) to employees under their direct supervision and train them on its use.
 - Ensure employees are provided with safety resources and effective control measures;
- **Inspections & Safety Plan Effectiveness**
 - Evaluate worker safety performance;
 - Identify and correct unsafe conditions and practices;
 - Conduct and document safety inspections;
 - Conduct special safety inspections if new substances, job tasks, or equipment introduce new hazards to their employees;
 - Conduct accident/incident investigations.
- **Communicate**
 - Explain safety program provisions and how Live Oak workers are affected;
 - Ensure that employees under their direct supervision know, understand, and follow established safety guidelines.

- **Training**
 - Ensure all employees within their work group are trained in and actively use all safety related protocols in daily work activities;
 - Host and document tailgate meetings as required;
 - Provide training to workers with deficient safety performance;
 - Coordinate with the Safety Administrator to schedule, develop, implement, and document all workgroup safety training.
- **Accidents**
 - Report and document any injuries, property damages, near misses, unsafe conditions and unsafe practices in accordance with this policy within 24-hours following the current published HR procedures;
 - Ensure employees receive prompt medical attention for all occupational injuries/illnesses.
- **Enforcement**
 - Discipline workers for not complying with safe and healthful work practices;
 - Understand and enforce safety related programs, policies, procedures; regulations and work practices within their responsibilities.
- **Recordkeeping**
 - Maintain records according to Live Oak recordkeeping and retention policy.

3.4 Employees are responsible for using safe work practices, following applicable directives, laws, policies, and procedures, and for assisting in maintaining a safe work environment including reporting unsafe conditions or concerns to their supervisor or the safety administrator.

The current Live Oak disciplinary process as maintained by the Live Oak Human Resources Policy will be followed in the event safe work practices or specific rules found in agency safety policies are not followed.

Discipline may include:

- Retraining
- Verbal and written warnings
- Suspension
- Termination

4.0 Compliance

4.1 Agency Workers

All Live Oak employees, contract employees and volunteers must follow the approved safe work practices, policies, directives, and regulatory requirements.

4.2 Anti-Reprisal Policy

Employees must not be discharged, transferred or discriminated against in any manner for reporting health and safety hazards and concerns. Managers and supervisors must inform employees of this policy and encourage reporting workplace hazards to management.

The Live Oak human resources and legal departments must investigate all reprisal claims promptly and take appropriate corrective action and establish safeguards to prevent future similar reprisals.

4.3 Supporting Safety Programs

Live Oak shall develop and implement any additional safety programs required by either regulation or by functional need, risk exposures, and other requirements.

5.0 Communication

The City of Live Oak communicates with employees frequently on safety related topics using methods that assure all employees are provided relevant, understandable safety information (including translation where needed). Such methods may include:

- Verbal (one-on-one, group, etc.);
- Written (e.g. electronic, online written material, video, interactive, etc.);
- Workplace safety and health training, meetings, and tailgate meetings;
- Regularly scheduled safety meetings;
- Online resources, and other methods.

5.1 Occupational Health and Safety Committee

The Live Oak Occupational Health and Safety (OHS) Committee must include the Safety Administrator, department safety representatives and others. The committee

- Must meet regularly, but not less than quarterly, to
 - Review safety issues, hazard assessments/inspections, incidents, accidents, near miss and workplace hazard reports, and other topics;
 - To make appropriate recommendations to improve Live Oak worker safety;
- Must take and maintain committee meeting records;
- May conduct safety/risk inspections and assist with remedial solutions.

5.2 Reporting workplace hazards

Live Oak must provide several methods, including anonymous methods, for employees to report workplace hazards, acts, safety violations, and to make safety suggestions. Reporting procedures will be made available via the Live Oak intranet site and must be published no less than annually in a form easily accessible to all employees.

Reporting methods must include procedures to assure anonymous reporting:

- Appendix D: Report of Unsafe Condition or Practice is used to report any unsafe conditions, practices, or near misses employees may have observed or experienced. Completed forms are given to their Supervisor or Safety Administrator. Employees may submit completed forms anonymously, if they so choose.
- The Safety Administrator must review all report notifications within 7 days and take prompt corrective action as appropriate;
- Safety suggestions must be addressed at the next safety committee meeting;
- The Safety Administrator may share hazard reports with the Safety Committee as appropriate, provided anonymity can be protected.

5.3 Safety Incentive Program

The City of Live Oak safety incentive program shall be designed and implemented to encourage workers to report near-misses or hazards, and involvement in the safety and health management system. This may include incentives for identifying unsafe conditions in the workplace. The Live Oak safety incentive program may be modified and revised as needed to encourage effective worker participation as part of its safety effort. The Live Oak safety incentive program shall follow FedOSHA and Cal\OSHA requirements for such incentive programs and shall not be directly linked to reported injuries such that reporting may be discouraged.

6.0 Hazard Assessments

Periodic inspections must be completed to identify and evaluate workplace hazards. Inspections must be performed by an appropriately skilled person with the knowledge to understand what constitutes a hazardous condition.

6.1 Periodic hazard assessments must be performed

- At least annually and at a frequency appropriate for the hazard exposures;
- When new substances, processes, procedures or equipment are introduced that present potential new hazards;
- When new previously unidentified hazards are recognized;
- When occupational injuries and illnesses occur;
- When workplace conditions warrant an inspection;
- Upon request or at the Safety Administrator's discretion.

Hazard assessment findings

- May be recorded on the **Safety Inspection Report Findings** form (Appendix E);
- Findings must be provided to the Safety Administrator within 7 days of the inspection date.

7.0 Hazard Correction

Unsafe or unhealthy work conditions, practices or procedures must be corrected in a timely manner based on the hazard severity. Workplace hazards and unsafe work practices are to be corrected as soon as they are identified by the employee discovering them or their supervisor, to the extent feasible. If not corrected on the discovery date, a target date for correction will be established based upon the following criteria:

- 7.1 Exigent circumstances** are those where a reasonable person with the same assigned job duties would believe that prompt action was necessary to execute the scope of their duties and that such actions may expose the worker or others to increased personal dangers. Example conditions may include *apprehending an armed suspect* and *entering a burning building for rescue*.

When exigent circumstances exist, Live Oak emergency services workers may act within the scope of their job duties and training to manage the situation.

This exigent circumstance exception is intended for use by Live Oak public safety services (Fire Department and Police Department) as needed when carrying out their official duties for the agency.

- 7.2 Imminent hazards** are those conditions or practices posing an immediate threat to the life or health of employees, the public, or others who may be exposed. If not corrected, this activity or condition will likely cause a serious injury, serious illness, or fatality.

- If an imminent hazard is present, employees should stop activity, notify their supervisor, and take immediate corrective action as soon as possible.
- If unable or unsure what action to take, employees must notify their supervisor, who must take immediate corrective action.
- Report imminent hazards to the Safety Administrator on the Standard Report of Unsafe Condition or Practice form or other effective means.
- If it is necessary for employees to enter the area to correct the hazardous condition, they will be provided with the necessary protection and will be trained to perform these duties.
- If the imminent hazard cannot be corrected, the hazard area must be declared off-limits until the hazard is corrected. Barricades, signage, locks or other devices must be used to prevent access to the hazard area.

- 7.3 Serious hazards** exist where a reasonable person would recognize a substantial probability that an employee or others will suffer physical harm.

- If a serious hazard is present, employees should stop activity, notify their supervisor, and take immediate corrective action as soon as possible.
- If unable or unsure what action to take, employees will notify their supervisor, who will take corrective action as soon as possible.

- All serious hazards unable to be corrected must be reported to the Safety Administrator using the Live Oak standard Report of Unsafe Condition or Practice form or other effective means.
- If the serious hazard cannot be corrected, the hazard area must be declared off-limits until the hazard is corrected. Barricades, signage, locks or other devices must be used to prevent access to the hazard area.
- In cases where exigent circumstances are present or cause the hazard, relevant department policies and procedures shall be followed (e.g., fire department, police department)

7.4 General hazards are those that may affect employee safety and health.

- General Hazards unable to be corrected are brought to the supervisor's attention using Live Oak standard Report of Unsafe Condition or Practice form.
- General Hazards will be corrected as appropriate as soon as possible.

7.5 Regulatory hazard/deficiency pertains to permits, posting, record keeping, reporting requirements, or procedure deficiencies not directly affecting employee safety and health.

- Regulatory hazards/deficiencies are brought to the supervisor's attention using Live Oak standard Report of Unsafe Condition or Practice form (Appendix D)
- These hazards are corrected as appropriate in a reasonable time frame.

All Imminent and Serious hazards must be tracked by the Safety Administrator and Safety Committee until corrected or otherwise fully mitigated.

8.0 Accidents/Injury/Illnesses

Workplace accidents, injuries, illnesses, hazardous substance exposures and near miss events must be investigated at the Safety Administrator or HR department's discretion and whenever the outcome:

- **Likely could have been** a severe injury or death;
- Results in a serious injury or a lost time of three or more days from work;
- Has significant direct costs (medical expenses, property damage, or other).

Incident/accident investigations should be documented on the Incident Data Gathering Form (Appendix F)

8.1 Workplace accidents, injuries, illnesses and hazardous substance exposures investigations must be performed by persons with skills and knowledge appropriate to the incident being investigated. Such investigations must follow the current Live Oak investigation and reporting procedures as directed by the Human Resources department.

All hazards identified during an investigation must be:

- Shared with the Safety Administrator as Hazard Assessment findings, and
- Corrected promptly.

8.2 Accidents, injuries and illnesses must be recorded by the Human Resources department on the Cal/OSHA 300 log as required by California Code of Regulations, Title 8 Section 14300.7. Recordable criteria examples include:

- Loss of consciousness, injury or death;
- Serious injury or lost time of three or more days from work;
- Work related cases involving cancer, chronic irreversible disease, a fractured or cracked bone, or a punctured eardrum;
- Has significant direct costs (medical expenses, property damage, or other).

9.0 Training

All Live Oak employees must be provided training and instruction on general and job-specific safety and health practices. Training and instruction are provided according to the following schedule:

- To all new employees and any employees given job assignments for which training has not previously been provided;
- When new substances, processes, procedures, or equipment are introduced and present a hazard or otherwise change the hazard profile;
- When anyone is made aware of a new or previously unrecognized hazard;
- To supervisors to familiarize them with the safety and health hazards to which employees under their immediate direction and control may be exposed;
- To all employees about the hazards specific to each employee's job assignment.
- All employees that participate in construction work as defined by Title 8 CCR Section 1502 ("*...construction, alteration, painting, repairing, construction maintenance, renovation, removal, or wrecking of any fixed structure or its parts.*") are required to participate in refresher training and frequent tailgate topic trainings at least every ten working days.

Employees must not participate in any high-risk activities prior to receiving safe work practice training for the tasks and conditions involved in such activities.

10.0 Recordkeeping

- Hazard assessment findings must be kept in accordance with the Live Oak record retention policy, but in no case retained for less than 3 years;
- Employee training records must be kept in accordance with the Live Oak record retention policy, but in no case retained for less than 3 years;
- Safety committee meeting records must be kept in accordance with the Live Oak record retention policy, but in no case retained for less than 3 years;

Appendix A – Definitions & Terminology

Abbreviations

- **HR** – Human Resources Department
- **OHS** - Occupational Health and Safety Committee

Terminology

- **Must** - Imposes an obligation, indicates a necessity to act.
- **Shall** - Imposes an obligation, indicates a necessity to act.
- **Should** - Denotes a recommendation.
- **May** - Denotes a permission; neither a requirement nor a recommendation.
- **Will** - Denotes that something is required or mandatory but allows the responsible employee or party some discretion as to when, where and how.

Hazard Definitions

- **Imminent** - a condition or practice that poses an immediate threat to the life or health of employees or others who may be exposed. If not corrected, this activity or condition will likely cause a serious injury, serious illness, or fatality.
- **Serious** - a condition where there is a substantial probability that an employee or others will suffer physical harm.
- **General** - a condition that may negatively affect the safety and health of an employee or others.
- **Regulatory** - pertaining to permits, posting, record keeping, reporting, or procedure deficiencies not directly affecting employee safety and health.

General Definitions

- **Occupational Health and Safety Program** - includes the IIPP, and support plans, programs, policies, procedures, regulations, and practices that serve to promote Live Oak safety efforts. Safety Program elements may include occupational safety, facility safety, public safety, environmental health and safety, emergency preparedness, health and wellness promotion.
- **Program Administrator** - The Human Resources Director classification must serve as the Program Administrator for the Live Oak Safety Program.
- **Safety Administrator** - A management level classification that serves as the Safety Officer for the Live Oak Safety Program.
- **Department Heads** - Senior management role for the major City departments.
- **Managers** - Second and third line management classifications within each department charged with divisions and/or specific work groups oversight within the department.
- **Supervisors** - All classifications charged with employee supervision. Note: for safety purposes, the term supervisor may include individual workers who direct other workers during work activities.
- **Safety Representatives** - Department-specific Safety Committee members.

[illegible]

Appendix C - Safety Meeting/Training Attendance Record

Training Topic: _____ **Date:** _____

Location: _____

Trainer: _____ **Print:** _____ **Sign:** _____

Training Summary
(attach training
handouts, fliers, etc):

Name (please print)	Signature
1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	
11.	
12.	
13.	
14.	
15.	
16.	
17.	
18.	
19.	
20.	

**City of Live Oak
Injury & Illness Prevention Program**

3/14/2023

Appendix D - Report of Unsafe Condition or Practice

Describe below the unsafe working condition, work practice, activity or equipment that you feel may result in injury or illness, workflow interruption or property damage. Forward the completed report to the Safety Administrator or HR. Please keep a copy for your records.

_____ Check here if you believe immediate action is required.

Name of Person Submitting This Report: (Optional)	Date:
Location of Concern:	Building/Room:
Description of Unsafe Condition or Practice (If an injury, illness or work-flow interruption has resulted from this, please include details.):	
Diagram of Situation (if applicable):	
Suggested Remedial Action:	
☐ Received from: _____ ☐ Received anonymously	Date:
Reviewed by _____ ☐ Yes ☐ No	Date:
Referred to for remedial action (Name):	Date:
Remedial Action Taken:	
<i>When completed Route to the Safety Administrator or HR</i>	

Appendix E – Safety Inspection Report Findings

(Use additional pages, as necessary)

Date of Inspection: _____

Inspection Type: ☐ Monthly ☐ Quarterly ☐ Annual ☐ Other _____

Inspector(s): _____

Location: _____

Hazard	Work Area	Classification	Corrected (Y/N)	Date

Hazard Classification Key:

I = Imminent (Imminent hazards are those conditions or practices that pose an immediate threat to the life or health of employees, public, or others who may be exposed. If not corrected, this activity or condition will likely cause a serious injury, serious illness, or fatality. If an imminent hazard is present, employees should stop activity and take immediate corrective action. If employees are unable or unsure what action to take, they will notify their supervisor who will take immediate corrective action, if possible. If the imminent hazard cannot be corrected, the hazard area shall be declared "off-limits" until the hazard is corrected.)

S = Serious (Serious hazards are hazards that indicate substantial probability that an employee, public, or others will suffer physical harm. If a serious hazard is present, employees should stop activity and notify their supervisor. Serious hazards shall be corrected as soon as possible or shall be declared off limits until the hazard is corrected.)

G = General (General hazards are those that may affect the safety and health of employees.)

R = Regulatory (A regulatory hazard pertains to permits, posting, record keeping, reporting requirements, or procedure deficiencies not directly affecting the safety and health of the employees.)

Safety Administrator Post Inspection Procedures:

- List and prioritize all unsafe conditions (not immediately corrected) noted during the safety inspection. Use this form to keep an ongoing list and to track when these items were resolved;
- Review safety completed inspections and complete the Unsafe Condition Exception Report;
- Review all OPEN items at the next scheduled OHS meeting;
- Record date when each condition is corrected and file the form when all findings have been resolved.

Step 4: Summarize the root cause that contributed most significantly to this incident.

Step 5: Corrective Actions:

Taken: _____

Planned: _____

Step 6: Routing: Route completed incident review and investigation package to the Safety Administrator for processing.

Step 7: The Safety Administrator will process the incident investigation



City of Live Oak Report to City Council

Meeting Date: April 19, 2023

Title: City of Live Oak 2022 General Plan Annual Progress Report

Contact Information: Kevin Valente, AICP, Contract Planner

Location: Citywide

Background: All cities and counties in California are required to prepare a long-term comprehensive plan, known as a General Plan, to cover a wide range of issues to guide future growth. General Plans are required to have following components or Elements: Land Use, Circulation, Housing, Conservation, Open Space, Noise, Safety, and Environmental Justice. Pursuant to Government Code (GC) Section 65400, California now requires an annual report on the status of the General Plan and progress in its implementation. Part of the State's requirement is the presentation of the report to the local legislature, which is the Live Oak City Council. This report has been submitted to the California Office of Planning and Research (OPR), as required.

Analysis: The attached Annual Progress Report Memo provides an overview to the California Office of Planning and Research summarizing the progress the City of Live Oak has made in implementing the programs contained within the General Plan in order to achieve the adopted Goals and Policies.

Overall, the City of Live Oak has made great progress towards reaching its goals related to Land Use, Circulation, Community Character, Conservation and Open Space, Economic Development, Public Utilities, Services, and Facilities, Parks and Recreation, Public Safety, and Noise.

Fiscal Impacts: None.

Recommendation: Receive and file the 2022 General Plan Annual Progress Report.

Attachments:

[Live Oak City 2022 GP APR](#)



TO: Office of Planning and Research

FROM: Live Oak Planning Department

CONTACT: Kevin Valente, Contract Planner
KValente@raneymanagement.com; (916) 372-6100

SUBJECT: City of Live Oak General Plan Annual Progress Report

DATE: April 19, 2023

The Live Oak General Plan Annual Progress Report for reporting year 2022 was received and filed by the Live Oak City Council on April 19, 2023.

The Live Oak General Plan was adopted in 2012 and serves as the foundational document when making planning decisions concerning land use and development. The guiding principles in the General Plan include:

- Maintaining the small-town character of Live Oak;
- Encouraging development that has unique and high-design and creates a sense of place;
- Support for local social and cultural activities;
- Guiding the growth of the downtown area as the City continues to grow;
- Creating local employment opportunities;
- Generating fund to maintain and improve infrastructure and public services; and
- Prioritizing pedestrian and bicycle safety and convenience.

The Live Oak General Plan also places emphasis on creating balanced neighborhoods. Neighborhoods should have an activity center with higher activities uses, with density and intensity decreasing as one moves away from that core. The Live Oak General Plan also highlights the need for a balanced land use mix as to create balanced neighborhoods.

This document will provide an overview of the implementation programs contained within the Live Oak General Plan. Overall, the City of Live Oak has made great progress towards reaching its goals. Below includes an analysis of the implementation programs that have been completed since the adoption of the Live Oak General Plan.

Land Use Element

In 2009, a Wastewater Collection System Master Plan and a Water Master Plan were created for Live Oak. The Wastewater Collection System Master Plan analyzed the existing systems in place and created new recommendations and identified areas needing improvement. The Water Master Plan analyzed the current water demand, existing facilities, and provided recommendations for improvements. In 2011 the Master Drainage Study was prepared, which analyzed current conditions for drainage and areas of concern (LU-2.1).

The Live Oak Zoning Regulations were also amended in 2012 to implement the goals and policies of the Live Oak General Plan through the designation of compatible land uses, residential densities and intensity of uses (LU-3.2). The zoning update also created more flexible development standards for the Downtown Combining Zone District (LU-4.2). These standards include no minimum yard setbacks and no on-site parking or loading is required. This change helps to encourage full redevelopment of targeted revitalization areas (LU-4.2).

Circulation Element

In regards to circulation, the City has made progress towards the goals set in place in the General Plan by updating Section 17 - Zoning of the Live Oak Municipal Code. This update of the Zoning Code included the following purposes:

- To implement the goals and policies of the Live Oak General Plan through the designation of compatible land uses, residential densities and intensity of uses;
- To promote and protect the public's health, safety, comfort, convenience, and general welfare;
- To provide open space, light and air, privacy, convenience of access, aesthetic values and protection of public and private improvements;
- To protect the social and economic stability of residential, commercial and industrial uses and activities through orderly and planned use of land; and
- To minimize the process necessary to obtain rights to develop property while fulfilling the objectives provided above.

Through the update of the Zoning Code, development is intentional and serves to improve the circulation and flow throughout the City. The City has also secured funding for an AB 1600 Fee Study Update, which will include the study of areawide serving transportation facilities, such as railroad and State Route 99 in the northern portion of the City.

In partnership with Caltrans, the City has completed the State Route 99 Live Oak Streetscape, Safety and Roadway Improvement Project (CIRC-8). This project rehabilitated State Route 99 to a 40-year pavement life, upgraded the drainage systems, flattened the roadway cross slopes, improved traffic signals at three intersections of State Route 99 at Pennington Road, Elm Street, and Kola Street (CIRC-6). The project also created a pedestrian focused downtown environment by enhancing parking and building access, wayfinding and signage, landscaping and facilities for

bicyclists and pedestrians, and upgraded curb ramps to current American with Disabilities Act (ADA) standards (CIRC-7).

The City continues to seek funding to assess transportation impact fees and plan transportation improvements to decrease congestion while considering impacts to pedestrian, bicycle, and public transit safety and convenience.

Community Character

In 2011, the Citywide Design Guidelines were adopted to provide diversity in building design as well as improve the character of streetscapes and implement the goals, objectives, and policies of the General Plan, and provide guidance for the orderly development of the City and promote high-quality development (DESIGN-1 and -2). These guidelines have since been utilized when reviewing planning projects and guide developers and planners to create unique designs that contribute to the community character of Live Oak.

The aforementioned State Route 99 Live Oak Streetscape, Safety and Roadway Improvement Project has also contributed to the community character of Live Oak. This project has benefited motorists, pedestrians, and bicyclists while contributing to the economic welfare of the state and local economy. This project also creates a standard for future rehabilitation or development projects with regards to the streetscape and pedestrian focused design (DESIGN-3 and -6).

Conservation and Open Space Element

The City's survey and mitigation requirements for special-status wildlife species are consistent with the current guidance from the California Department of Fish and Wildlife and the U.S. Fish and Wildlife Service (BIO-1). This includes pre-construction surveys and specific guidelines for specific species. The City continues to coordinate with the Feather River Air Quality Management District to ensure assumptions and control measures from new air quality plan updates are implemented, as appropriate (AIR-4).

The City also continues to require development projects to protect Native American and prehistoric resources (CULTURAL-1). Development projects are also required to preserve the community's historically significant sites and buildings (CULTURAL-2).

The City also continues to identify and take advantage of state and federal grants, low-interest financing, and other funding mechanisms for energy efficiency retrofits and alternative energy projects for civic, residential, and commercial buildings (ENERGY-4). Drought-tolerant plants are also now included in the City's landscaping requirements (WATER-2).

Economic Development

The Citywide Design Guidelines address facades, architectural style, scale, and creating pedestrian oriented visual interests (ED-1.2 and -1.3). The City also conducted an analysis on work

commuter patterns as part of the 2021-2029 Housing Element. The analysis found that majority of Live Oak residents travel less than 30 minutes from home to work and only nine percent travel an extended amount of time (60 or more minutes). The number of employed persons divided by the number of households shows that there is nearly one job for households. This analysis indicates that many of the jobs are within 20 miles of the City and that there is a strong jobs/housing balance (ED-4.1).

Public Utilities, Services, and Facilities

In 2009, the Live Oak Water Master Plan was created to provide for phased improvements to meet future needs (PUBLIC-1.1). This master plan includes inventory of the existing facilities, estimates of future demand, and estimates of future growth within area planned for annexation. This Water Master Plan is to be updated as necessary. The City of Live Oak Master Drainage program was created in March 2011 and was last updated in 2022. This Master Drainage Plan identifies deficiencies and provides for drainage improvements in the existing developed City (PUBLIC-4.1).

Parks and Recreation Element

The Live Oak Parks and Recreation Department seeks to provide safe and enjoyable activities that encourage participation by the entire community. A Parks and Recreation Master Plan has not yet been prepared by the City (PARKS-1), but the Parks and Recreation Department continues to work to provide recreational opportunities and coordinate seasonal activities and youth programs.

Public Safety

Many of the public safety measures included in the General Plan relate to flooding and many of the efforts made to ensure public safety have involved evaluating flood hazards and implementing mitigation measures. In 2016, the City of Live Oak amended the General Plan to be consistent with the Central Valley Flood Protection Act of 2008 (PS-3). This amendment included the assessment of current flood protection. In order to minimize the loss of life and damage to property caused by flood events, the City coordinates with the Sutter Butte Flood Control Agency to ensure that the flood control facilities protecting Live Oak's Planning Area from flood risks to the City are well maintained and capable of protecting existing and proposed structures from flooding. The City continues to evaluate potential flood hazards before approving development projects.

Noise Element

The noise regulations within the Live Oak Municipal Code have not been updated within the last 30 years. The City ensures that the personnel charged with enforcing the noise regulations are properly trained and equipped for on-site measurement techniques and other necessary tasks (NOISE-2). The City continues efforts for transportation planning and improvement programs

that are consistent with the General Plan (NOISE-3). The City also aims to coordinate with Union Pacific Railroad with the goal of establishing a Quiet Zone within the city limits of Live Oak, as feasible (NOISE-4).

Conclusion

The City of Live Oak continues to review the General Plan annually, and is currently in the process of initiating a comprehensive General Plan update. A Request for Qualifications is being prepared in order to hire a qualified consultant to prepare the Update.



City of Live Oak Report to City Council

Meeting Date:	April 19, 2023
Title:	Sutter County Planning Commissioner Confirmation
Contact Information:	Kevin Valente, AICP, Contract Planner
Location:	Citywide.
Background:	The City of Live Oak Planning Commission is comprised of seven members. Six members are appointed by the Mayor and City Council and one member is appointed by the Sutter County Planning Commission with approval of the Sutter County Board of Supervisors and the Live Oak City Council.
Analysis:	The Sutter County Planning Commission selected Supervisorial District 1 Commissioner Christine Ivory to sit on the Live Oak Planning Commission as their representative. Commissioner Christine Ivory was selected by the Sutter County Planning Commission at its March 15, 2023 meeting with the appointment confirmed by the Sutter County Board of Supervisors at their April 11, 2023 meeting (see Attachment 1). It should be noted that this will be Commissioner Ivory's third consecutive year on the Live Oak Planning Commission. As per the By-Laws of the Sutter County Planning Commission, Ms. Ivory's appointment must be confirmed by the Live Oak City Council.
Fiscal Impacts:	None.
Recommendation:	Confirm the appointment of Sutter County Planning Commissioner Christine Ivory to the Live Oak Planning Commission.
Attachments:	

[2023 Planning Commission Appointment - Live Oak](#)



SUTTER COUNTY

DEVELOPMENT SERVICES DEPARTMENT

Building Inspection
Environmental Health/CUPA

Code Enforcement
Engineering/Water Resources

Planning

Admin & Finance
Road Maintenance

April 12, 2023

City of Live Oak
Attn: Kevin Valente, AICP
Planning Director
9955 Live Oak Boulevard
Live Oak, CA 95953

RE: Appointment of County Planning Commissioner to Live Oak Planning Commission

Dear Kevin Valente,

Sutter County has selected a representative to sit on the Live Oak Planning Commission. Commissioner Christine Ivory, from Supervisorial District 1, was nominated by the Sutter County Planning Commission at its March 15, 2023, meeting and this appointment was confirmed by the Board of Supervisors at their April 11, 2023, meeting.

Per the Sutter County Planning Commission By-Laws, Commissioner Ivory's appointment to the Live Oak Planning Commission must be confirmed by the Live Oak City Council.

Commissioner Ivory's contact information is provided below:

Christine Ivory
3381 Clark Road
Live Oak, CA 95953
tineivory@yahoo.com
530-755-7088

If you have any questions or concerns, feel free to contact me by phone at (530) 822-7400 ext. 242 or by e-mail at awacht@co.sutter.ca.us.

Sincerely,

Arwen Wacht

Arwen Wacht
Principal Planner



City of Live Oak Report to City Council

Meeting Date:	April 19, 2023
Title:	Dog Park Discussion
Contact Information:	Luis Cibrian, Parks and Recreation Director
Location:	9150 Linda Street., Live Oak
Background:	During the City Council workshop it was discussed that the addition of a dog park would be beneficial to the City and residents.
Analysis:	Provide staff direction in regards to the possible construction of the Live Oak Dog Park at 9150 Linda Street.
Fiscal Impacts:	Fiscal impacts \$0-\$90,000
Recommendation:	Discussion and provide direction.
Attachments:	

[Dog Park Equipment Location of Park](#)

Dog Park Equipment

Talk to an expert:
855-694-4582

 ACCOUNT

 CART 0

CHESBIKE RACKSBLEACHERSPICNIC TABLESPLANTERSTRASH RECEPTACLESGRILLSQUICKSHIP



Teeter Totter

Item # 439-1005

\$1,600.00

[VIEW PRODUCT](#)



Hoop Jump

Item # 439-1004

\$902.00

[VIEW PRODUCT](#)

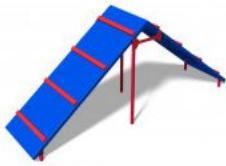


Small Dog Hoop Jump

Item # 439-1037

\$538.00

[VIEW PRODUCT](#)



King of the Hill

Item # 439-1001

\$3,660.00

[VIEW PRODUCT](#)



Doggie Crawl

Item # 439-1007

\$1,555.00

[VIEW PRODUCT](#)



Rover Jump Over

Item # 439-1006

\$1,223.00

[VIEW PRODUCT](#)



Stepping Paws

Item # 439-1009

\$1,609.00

[VIEW PRODUCT](#)

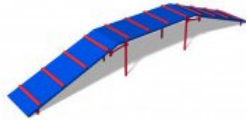


Weave Posts (Set of 6)

Item # 439-1008

\$1,402.00

[VIEW PRODUCT](#)

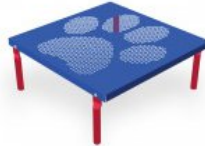
BENCHES BIKE RACKS BLEACHERS PICNIC TABLES PLANTERS TRASH RECEPTACLES GRILLS QUICKSHIP

Dog Walk

Item # 439-1002

\$4,698.00

[VIEW PRODUCT](#)



Paws Table

Item # 439-1003

\$1,081.00

[VIEW PRODUCT](#)



Fire Hydrant

Item # 439-1036

\$653.00

[VIEW PRODUCT](#)



Leash Post

Item # 439-1010

\$561.00

[VIEW PRODUCT](#)



Paw & Bone Bench

Item # 439-1011

\$1,093.00

[VIEW PRODUCT](#)



Deluxe Bench

Item # 439-1012

\$1,847.00

[VIEW PRODUCT](#)



Paw & Bone Trash
Receptacle

Item # 439-1013

\$960.00

[VIEW PRODUCT](#)



Dog Park Picnic Table

Item # 439-1014

\$2,214.00

[VIEW PRODUCT](#)



Talk to an expert:

855-694-4582



ACCOUNT



CART

0

BENCHES

BIKE RACKS

BLEACHERS

PICNIC TABLES

PLANTERS

TRASH RECEPTACLES

GRILLS

QUICKSHIP



DOGIPOT Poly Pet Station

Item # 135-1015

\$350.00 ⓘ

[VIEW PRODUCT](#)



DOGIPOT Header Pak Pet Station

Item # 135-1027

\$479.00 ⓘ

[VIEW PRODUCT](#)



DOGIPOT Pet Station with Aluminum Receptacle

Item # 135-1003

\$496.00 ⓘ

[VIEW PRODUCT](#)



DOGIPOT Aluminum Trash Receptacle

Item # 135-1028

\$283.00 ⓘ

[VIEW PRODUCT](#)



DOGIPOT Steel Trash Receptacle

Item # 135-1011

\$264.00 ⓘ

[VIEW PRODUCT](#)



DOGIPOT Poly Trash Receptacle

Item # 135-1017

\$150.00 ⓘ

[VIEW PRODUCT](#)



DOGIPOT Aluminum Junior Pet Waste Bag Dispenser

Item # 135-1002

\$150.00 ⓘ

[VIEW PRODUCT](#)



DOGIPOT Header Pak Junior Bag Dispenser

Item # 135-1024

\$177.00 ⓘ

[VIEW PRODUCT](#)

ch

Talk to an expert:
855-694-4582

 ACCOUNT

 CART **0**

ES BENCHES BIKE RACKS BLEACHERS PICNIC TABLES PLANTERS TRASH RECEPTACLES GRILLS QUICKSHIP



DOGIPOT Poly DogValet

DOGIPOT Poly DogValet

Item # 135-1019

\$421.00 

[VIEW PRODUCT](#)



DOGIPOT Aluminum Dog Valet

Item # 135-1018

\$729.00 

SAVE 9%

[VIEW PRODUCT](#)



DOGIPOT Poly Junior Bag Dispenser

Item # 135-1016

\$120.00 

[VIEW PRODUCT](#)



DOGIPOT Mini Junior Bag Dispenser

Item # 135-1025

\$140.00 

[VIEW PRODUCT](#)



DOGIPOT Aluminum Reflective Sign: 'Pet Exercise

Item # 135-1020

\$32.00 

SAVE 5%

[VIEW PRODUCT](#)



DOGIPOT Aluminum On-Leash Pet Sign (SIGN ONLY)

Item # 135-1007

\$32.00 

[VIEW PRODUCT](#)



Doggy Drinking Fountain

Item # 513-1018

\$2,570.00

[VIEW PRODUCT](#)



Doggy & Me Fountain - ADA & Standard Base

Item # 513-1016

\$6,193.00

[VIEW PRODUCT](#)

[VIEW PRODUCT](#)

[VIEW PRODUCT](#)

[VIEW PRODUCT](#)

[VIEW PRODUCT](#)

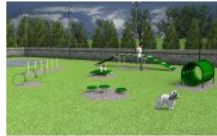


Novice Dog Park

Item # 439-1022

\$4,491.00

[VIEW PRODUCT](#)



Small Dog Advance Kit

Item # 439-1032

\$9,943.00

[VIEW PRODUCT](#)



Intermediate Dog Park Kit

Item # 439-1023

\$9,990.00

[VIEW PRODUCT](#)



Expert Dog Park Kit

Item # 439-1024

\$17,120.00

[VIEW PRODUCT](#)



7 Piece Best In Show Kit

Item # 439-1035

\$7,685.00

[VIEW PRODUCT](#)



4 Piece Amenities Kit

Item # 439-1033

\$2,603.00

[VIEW PRODUCT](#)



DOGIPOT Smart Litter Pick Up Bags for Pet Waste

Item # 135-1004

\$98.00

SAVE 18%

[VIEW PRODUCT](#)



DOGIPOT Smart Litter Pick Up Bags for Pet Waste

Item # 135-1005

\$186.00

SAVE 18%

[VIEW PRODUCT](#)

Location of Park





Items Needed

- 1 Acre Park 800 FT or 400 FT 1/2 Acre Park
- Fencing 4-foot or 6-foot
- Fence Post 100 or 50
- Fence Post Cement
- Gates
- Trees
- Decomposed Granite
- Grass
- Benches
- Tables
- Bark
- Water line connection
- Waste Stations
- Signs
- Parking area road base
- ADA Accessibility
- Any dog park equipment from above



City of Live Oak Report to City Council

Meeting Date: April 19, 2023

Title: Preliminary Budget Workshop

Contact Information: James Ramsey, Finance Director

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

Two new positions are also included for parks and for sewer.

Fiscal Impacts: None.

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

Attachments:

[FY 24 Draft Budget](#)



Fiscal Year 2023-24

PROPOSED BUDGET

Elected Officials

Mayor

Bob Woten

Vice-Mayor

Jeramy Chapdelaine

Councilmember

Lakhvir S. Ghag

Councilmember

Nancy Santana

Councilmember

Ashley Hernandez

Submitted by

City Manager

Aaron Palmer

Finance Director (Consultant)

James W Ramsey, CPA



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

Fund #	Fund Name	Audited Fund Balance 6/30/2018	Audited Fund Balance 6/30/2019	Audited Fund Balance 6/30/2020	Audited Fund Balance 6/30/2021	Audited Fund Balance 6/30/2022	Estimated Revenues 6/30/2023	Resources Available 6/30/2023	Projected Spending 6/30/2023	Estimated Fund Balance 6/30/2023
10	General Fund	\$ 4,987,680	\$ 4,670,321	\$ 4,462,405	\$ 4,194,753	\$ 4,228,159	\$ 4,457,159	\$ 8,685,318	\$ 4,134,066	\$ 4,551,252
	Special Revenue Funds									
14	Streets - Gas Tax	221,160	370,667	525,121	507,811	593,120	1,417,582	2,010,702	1,581,001	429,701
15	TDA Transportation Tax	784,013	814,277	1,197,430	286,071	254,258	580,000	834,258	800	833,458
16	Traffic Safety	(1,236)	1,600	6,813	11,604	17,775	4,000	21,775	-	21,775
17	COPS	233,509	239,632	239,856	239,996	236,878	155,000	391,878	155,450	236,428
18	Sidewalk Improvement	17,451	17,769	18,042	18,049	17,956	-	17,956	-	17,956
20	Street Lighting	111,183	115,962	123,552	133,192	87,967	55,714	143,681	63,800	79,881
21	CFD 92-1 Mello Roos	112,662	94,203	80,137	104,120	98,771	130,539	229,310	148,328	80,982
22	Fire Assessment	6,443	11,334	15,178	(19,490)	(17,317)	131,730	114,413	213	114,200
23	Fire CFD 2004-1	(3,617)	(2,769)	8,817	27,704	25,069	115,105	140,174	128,200	11,974
24	Police CFD 2004-1	(4,870)	4,711	26,133	27,833	7,288	311,482	318,770	317,500	1,270
25	Animal Control CFD 2004-1	(6,077)	198	1,472	3,872	3,401	18,600	22,001	21,500	501
26	Street Lighting CFD 2004-1	4,212	(11,650)	(21,223)	(29,676)	(53,463)	18,726	(34,737)	26,000	(60,737)
27	Rec/Pool CFD 2004-1	18,185	3,865	24,584	57,102	42,380	143,459	185,839	176,700	9,139
28	Drainage CFD 2004-1	111,871	123,067	138,339	153,063	146,859	20,176	167,035	7,300	159,735
30	Parks AB1600	42,499	43,270	157,483	332,304	530,877	55,000	585,877	18,000	567,877
31	Community Ctr AB1600	203,167	206,855	237,968	287,601	342,222	40,000	382,222	35,000	347,222
32	Gov't Serv PW AB1600	10,987	11,186	32,051	68,771	110,046	21,000	131,046	-	131,046
33	Gen Gov't AB1600	325,086	330,987	371,356	433,608	503,858	30,000	533,858	35,000	498,858
34	Police AB1600	149,936	152,659	174,839	210,136	248,986	29,300	278,286	-	278,286
35	Fire AB1600	101,193	102,682	150,566	255,067	364,281	49,000	413,281	-	413,281
36	Roads/Signals AB1600	49,956	53,289	161,205	207,144	417,561	79,500	497,061	-	497,061
39	Flood Control AB1600	2,022	2,059	2,091	2,091	2,081	225	2,306	-	2,306
52	Drainage Connection Fees	64,003	(26,540)	38,559	267,670	509,232	57,500	566,732	-	566,732
90	CDBG HR Program Income	43,742	72,868	155	29,102	180,482	5,000	185,482	3,000	182,482
92	HOME Housing Grants	328,738	355,059	143,169	23,683	115,663	1,000	116,663	-	116,663
58	ARPA Funding	-	-	-	-	-	45,546	45,546	40,546	5,000
	Capital Equipment Purchase									
59	Reserve	-	-	-	-	-	-	-	(125,000)	125,000
	Enterprise Funds									
50	Water Connection Fees	300,438	416,067	544,857	974,665	1,417,981	130,000	1,547,981	-	1,547,981
51	Sewer Connection Fees	32,894	124,041	271,058	780,471	1,256,432	130,000	1,386,432	550,000	836,432
		\$ 8,247,230	\$ 8,297,668	\$ 9,132,012	\$ 9,588,317	\$ 11,688,803	\$ 8,232,343	\$ 19,921,146	\$ 7,317,404	\$ 12,603,742

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



Fiscal Year 2023-24

Fund Balance Summary By Fund

Fund #	Fund Name	Estimated Beginning Fund Balance 6/30/2023	Estimated Revenues FY 2023-24	Resources Available FY 2023-24	Proposed Budget FY 2023-24	Estimated Fund Balance 6/30/2024
10	General Fund	\$ 4,551,252	\$ 3,951,466	\$ 8,502,718	\$ 4,096,975	\$ 4,405,742
Special Revenue Funds						
14	Streets - Gas Tax	429,701	1,472,456	1,902,157	617,693	1,284,464
15	TDA Transportation Tax	833,458	400,000	1,233,458	1,100,800	132,658
16	Traffic Safety	21,775	4,000	25,775	-	25,775
17	COPS	236,428	155,000	391,428	55,000	336,428
18	Sidewalk Improvement	17,956	500	18,456	-	18,456
20	Street Lighting	79,881	55,714	135,595	63,800	71,795
21	CFD 92-1 Mello Roos	80,982	131,675	212,657	-	212,657
22	Fire Assessment	114,200	134,700	248,900	119,400	129,500
23	Fire CFD 2004-1	11,974	131,705	143,679	128,200	15,479
24	Police CFD 2004-1	1,270	365,147	366,417	363,500	2,917
25	Animal Control CFD 2004-1	501	21,909	22,410	21,500	910
26	Street Lighting CFD 2004-1	(60,737)	21,909	(38,828)	28,000	(66,828)
27	Rec/Pool CFD 2004-1	9,139	167,968	177,107	176,700	407
28	Drainage CFD 2004-1	159,735	23,209	182,944	8,000	174,944
30	Parks AB1600	567,877	50,000	617,877	65,000	552,877
31	Community Ctr AB1600	347,222	28,000	375,222	-	375,222
32	Gov't Serv PW AB1600	131,046	19,000	150,046	-	150,046
33	Gen Gov't AB1600	498,858	25,000	523,858	-	523,858
34	Police AB1600	278,286	18,000	296,286	-	296,286
35	Fire AB1600	413,281	45,000	458,281	60,000	398,281
36	Roads/Signals AB1600	497,061	75,000	572,061	290,000	282,061
39	Flood Control AB1600	2,306	-	2,306	-	2,306
52	Drainage Connection Fees	566,732	40,000	606,732	-	606,732
90	CDBG HR Program Income	182,482	5,000	187,482	3,000	184,482
92	HOME Housing Grants	116,663	-	116,663	-	116,663
58	ARPA Funding	125,000	1,100,000	1,225,000	35,000	1,190,000
	Capital Equipment Purchase					
59	Reserve	-	-	-	(125,000)	125,000
Enterprise Funds						
12	*Water Enterprise	-	925,000	925,000	1,524,698	(599,698)
13	*Sewer Enterprise	-	5,120,000	5,120,000	5,181,412	(61,412)
50	Water Connection Fees	1,547,981	120,000	1,667,981	-	1,667,981
51	Sewer Connection Fees	836,432	40,000	876,432	-	876,432
		\$ 12,598,742	\$ 14,647,358	\$ 27,246,100	\$ 13,813,678	\$ 13,432,422

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

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



Dept #	Department	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
1000	City Council	\$ 91,942	\$ 95,172	\$ 92,099	\$ 86,058	\$ 93,806	\$ 54,995	\$ 81,926	\$ 120,419
1005	Administration	452,718	341,608	281,287	385,867	369,813	226,399	334,463	301,535
1010	Finance Services	207,914	221,324	262,701	215,654	196,162	157,713	179,779	160,791
1060	City Attorney	75,110	56,637	53,932	55,617	55,000	28,603	55,000	55,000
1065	Economic Development	22,080	13,073	11,822	16,595	10,783	5,881	11,000	11,000
1045	Fire Services	1,202,888	586,413	492,033	804,526	651,159	508,440	631,362	669,665
1050	Police Services	760,130	921,044	1,080,990	1,404,348	955,700	708,117	1,247,500	982,400
1055	Animal Control Services	111,628	105,056	95,803	164,891	103,262	78,294	101,093	54,973
1015	Community Development	196,522	234,199	318,403	300,670	181,892	222,223	243,700	183,040
1020	Building & Safety	186,341	184,869	193,600	171,509	250,945	133,928	336,045	464,112
1025	Engineering	39,839	25,475	37,088	39,726	31,000	16,470	30,500	30,500
1030	Parks Operations	200,304	306,272	309,022	407,530	275,944	280,135	291,415	395,982
1035	Recreation Services	247,779	267,637	232,693	278,208	340,132	262,263	347,427	276,429
1040	Pool Operations	78,403	73,657	66,916	122,289	102,393	95,604	100,793	73,886
1057	Community Center	-	5,442	-	-	-	-	-	-
1032	Facility Maintenance	101,794	104,347	67,609	67,786	75,605	62,456	13,850	136,433
0000	Nondepartmental	24,420	(1,845)	(20,891)	24,574	194,557	79,974	-	180,810
Subtotals		3,999,812	3,540,380	3,575,108	4,545,848	3,888,153	2,921,495	4,005,853	4,096,975
Total General Fund Revenues		3,682,462	3,332,471	3,658,662	4,323,610	3,598,466	1,786,243	3,626,466	3,951,466
Revenues Over Expenditures		\$ (317,350)	\$ (207,909)	\$ 83,553	\$ (222,238)	\$ (289,687)	\$ (1,135,252)	\$ (379,387)	\$ (145,509)

City of Live Oak
General Fund 10
Revenue Estimates



Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
GENERAL FUND REVENUES								
4101 Secured Property Taxes	\$ 629,915	\$ 668,907	683,788	\$ 631,309	\$ 860,000	\$ 454,281	\$ 780,000	\$ 958,000
4103 Unsecured Property Taxes	34,055	36,847	36,380	32,172	33,000	30,251	45,000	45,000
4107 Homeowners Exemption	6,909	6,889	6,882	3,963	7,000	3,414	7,000	7,000
4111 Property Tax In Lieu Veh Fees	889,435	989,121	1,078,434	1,127,685	1,162,000	625,370	1,162,000	1,334,000
4113 General Sales and Use Tax	394,402	367,820	336,080	474,946	393,000	140,377	393,000	393,000
4115 Prop 172 Sales Tax	33,104	31,182	35,283	45,598	30,000	24,932	30,000	30,000
4120 Property Tax Other	307,040	58,935	72,618	48,504	-	46,220	-	-
4137 Excise Tax	198,170	114,012	196,663	186,321	180,000	31,670	180,000	180,000
Total Taxes	2,493,030	2,273,713	2,446,128	2,550,498	2,665,000	1,356,515	2,597,000	2,947,000
4131 Business License	40,217	38,641	37,840	39,998	40,000	31,626	40,000	40,000
4132 Disabled Access	629	563	562	594	1,000	723	1,000	1,000
4134 Plan Check, Eng & Planning	24,081	(23,953)	10,601	24,795	38,000	-	38,000	38,000
4135 Building Permit Fees	261,860	172,478	248,687	246,323	235,000	93,236	235,000	235,000
4136 Plan Review Fees Building	50,344	42,631	54,274	66,789	60,000	22,163	60,000	60,000
4139 SMIP Fees	143	95	141	57	1,000	1,010	1,000	1,000
4140 CA Bldg Standards Commission	108	76	97	47	-	439	-	-
4141 Plan Retention Fees	2,258	2,995	1,780	2,955	3,000	827	3,000	3,000
4143 Variance Use Permit Fees	15,310	24,740	23,763	11,809	15,000	3,508	15,000	15,000
4145 Code Enforcement Fees	-	11,754	-	353	5,000	-	5,000	5,000
Total Licenses, Fees, Permits	394,950	270,020	377,744	393,720	398,000	153,532	398,000	398,000
4147 PG&E Franchise Fee	60,204	64,806	70,532	112,479	87,000	33,624	87,000	87,000
4149 Cable TV Franchise Fee	59,312	51,874	56,625	60,611	60,000	29,352	60,000	60,000
4151 Recology Franchise	113,285	115,019	118,671	96,008	145,000	34,610	145,000	145,000
4152 Recology General Maint.	-	-	-	15,763	-	16,236	-	-
Total Franchise Fees	232,801	231,699	245,827	284,861	292,000	113,822	292,000	292,000
4119 Property Transfer Tax	18,946	21,390	30,622	34,287	35,000	16,170	35,000	35,000
4123 VLF Motor Vehicle In Lieu	4,425	6,996	6,916	10,962	11,000	-	11,000	11,000
4124 CRA Reimbursements	-	-	-	-	-	-	-	-
4125 State Mandated Cost Reimb	-	-	-	-	-	-	-	-
4127 Vehicle Code Fines	2,594	1,347	1,433	1,363	1,500	1,064	1,500	1,500
4606 City Fines	-	-	4,100	2,100	1,000	2,600	1,000	1,000
4129 Fish and Game	365	513	324	138	-	187	-	-
4601 Grant Proceeds	-	-	-	10,000	-	12,466	-	-
4607 FEMA Grant COVID-19	-	-	113,594	611,000	-	-	-	-
Total Intergovernmental	26,330	30,246	156,989	669,850	48,500	32,487	48,500	48,500
4155 Copies	5	94	19	10	-	86	-	-
4157 Caltrans Reimbursement	1,467	1,345	1,101	1,467	-	-	-	-
4165 Administrative Fee	28,292	23,319	12,010	5,800	-	9,313	-	-
4201 Swimming Pool Fees	10,313	4,075	2,034	7,304	9,000	4,758	9,000	9,000
4203 Recreation Special Events	3,134	4,059	2,325	7,235	2,000	4,512	2,000	2,000
4205 Swim Lessons/Fees	4,756	895	7,207	5,641	1,000	1,340	1,000	1,000
4207 Youth Basketball	4,281	5,715	-	-	4,000	4,745	4,000	4,000
4209 Mens Basketball	6,981	-	-	-	3,000	-	3,000	3,000
4211 Adult Aerobic Classes	1,240	660	-	-	1,000	-	1,000	1,000
4212 Adult Soccer	7,054	3,925	-	-	4,000	-	4,000	4,000
4213 Tennis Lessons	480	-	800	1,150	400	-	400	400
4214 Youth Soccer	11,976	11,155	3,550	16,638	11,060	11,980	11,060	11,060
4216 Wrestling Program	2,728	3,627	-	-	2,100	2,140	2,100	2,100
4219 Scholarship Program	3,400	1,100	4,900	1,000	-	-	-	-
4608 General Reimbursements	-	-	-	5,206	-	-	-	-
Total Charges for Services	86,107	59,969	33,945	51,451	37,560	38,874	37,560	37,560
4169 Interest Earnings	135,544	121,711	15,819	8,825	-	22,906	25,000	-
Total Use of Money	135,544	121,711	15,819	8,825	-	22,906	25,000	-
4161 Rents & Royalties	63,356	49,590	57,098	7,683	-	62,770	10,000	10,000
4162 Lease revenue	-	-	-	56,577	-	-	55,000	55,000
4167 Miscellaneous Income	20,151	5,105	24,684	9,700	-	5,311	6,000	6,000
4171 Sale of Fixed Assets	(4,558)	-	-	-	-	-	-	-
4173 Cash Over/Short	26	44	1	44	-	26	-	-
4601 SACOG Grant	-	-	-	-	-	-	-	-
Total Other Revenues	78,975	54,739	81,783	74,004	-	68,107	71,000	71,000
4303 Legal Cost Transfer	55,823	50,304	52,350	39,699	20,400	-	20,400	20,400
4305 Finance Cost Transfer	104,200	106,603	104,588	124,100	69,200	-	69,200	69,200
4309 General Govt Cost Transfer	70,401	123,601	125,235	110,602	51,806	-	51,806	51,806
4311 Engineering Cost Transfer	4,301	9,866	18,253	16,000	16,000	-	16,000	16,000
Total Revenue Transfers	234,725	290,374	300,426	290,401	157,406	-	157,406	157,406
TOTAL GENERAL FUND REVENUES	\$ 3,682,462	\$ 3,332,471	3,658,662	\$ 4,323,610	\$ 3,598,466	\$ 1,786,243	\$ 3,626,466	\$ 3,951,466

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

FORMULA

FORMULA



Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
5001	Salaries Elected	\$ 15,603	\$ 17,502	\$ 18,568	\$ 14,002	\$ 17,504	\$ 17,386	\$ 17,504	\$ 33,079
5003	Salaries Permanent	875	-	292	583	-	-	-	-
5013	Social Security	734	739	709	586	1,084	700	1,084	2,050
5015	Medicare	172	173	166	137	252	164	252	479
5019	Workers Compensation	604	621	646	742	744	2,003	744	1,407
5021	CalPERS City employer rate	1,442	1,191	1,182	13,403	1,308	(11,149)	1,308	2,541
5023	CalPERS Employee rate paid by City	537	280	280	280	-	224	-	-
5025	Health Insurance	43,356	43,012	51,405	28,876	43,633	32,321	43,633	50,181
5027	Dental Insurance	2,694	2,177	2,170	1,778	1,666	1,351	1,666	2,591
5029	Vision Insurance	580	557	569	455	371	338	371	635
5031	Life Insurance	665	666	669	637	664	451	664	756
	Total Salaries & Benefits	67,262	66,918	76,654	61,479	67,226	43,789	67,226	93,719
5319	Small Tools and Equipment	2,108	-	158	-	1,200	1,565	1,600	1,200
5323	Communications	4,125	8,108	4,696	8,877	10,280	4,946	5,000	10,000
	Accel license								
	iPads for City Council Members								
	Zoom license								
	Cell phone allowance @ \$100 / councilmembers @ 80%								
5331	Travel, Lodging & Meals	4,511	4,459	-	1,289	7,000	392	2,500	7,000
	\$1,000 per Councilmember								
	\$400 mileage reimbursements								
5335	Professional Development	4,766	8,754	350	3,075	5,000	2,061	2,500	5,000
	\$1,000 per Councilmember								
5341	Professional Services	1,685	2,144	2,811	3,032	3,100	2,242	3,100	3,500
5343	Liability Insurance	3,025	920	3,121	3,982	-	-	-	-
5349	Fidelity Insurance	19	20	21	22	-	-	-	-
	Total Services and Supplies	20,239	24,405	11,157	20,277	26,580	11,206	14,700	26,700
5903	Legal Cost Transfer	1,040	650	900	901	-	-	-	-
5905	Finance Cost Transfer	2,001	1,500	1,699	1,701	-	-	-	-
5909	General Government Transfer	1,400	1,699	1,689	1,700	-	-	-	-
	Total Interfund Transfers	4,441	3,849	4,288	4,302	-	-	-	-
	Total Department Expenditures	\$ 91,942	\$ 95,172	\$ 92,099	\$ 86,058	\$ 93,806	\$ 54,995	\$ 81,926	\$ 120,419

Budget Recap

Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Proposed Budget FY 2021-22	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2021-22
Salaries & Benefits	\$ 67,262	\$ 66,918	\$ 76,654	\$ 61,479	\$ 67,226	\$ 43,789	\$ 67,226	\$ 93,719
Services & Supplies	20,239	24,405	11,157	20,277	26,580	11,206	14,700	26,700
Capital Outlay	-	-	-	-	-	-	-	-
Debt & Contingencies	-	-	-	-	-	-	-	-
Transfers	4,441	3,849	4,288	4,302	-	-	-	-
Total	\$ 91,942	\$ 95,172	\$ 92,099	\$ 86,058	\$ 93,806	\$ 54,995	\$ 81,926	\$ 120,419

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



Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
5003	Salaries Permanent	\$ 62,923	\$ 88,307	\$ 99,049	\$ 107,677	\$ 154,325	\$ 89,483	\$ 154,325	\$ 129,407
5005	Part-Time Wages	5,661	-	-	2,031	-	2,411	-	-
5006	Outsource Personnel	150,290	21,015	2,400	-	-	-	-	-
5010	Technology Allowance	-	660	780	660	990	540	990	720
5011	Car Allowance	313	2,400	2,763	2,420	3,600	1,980	3,600	2,640
5012	Bilingual Pay	-	518	813	1,100	1,500	900	1,500	1,200
5013	Social Security	4,460	5,620	5,149	6,716	9,568	5,310	9,568	8,023
5015	Medicare	1,043	1,314	1,383	1,698	2,237	1,334	2,237	1,876
5017	Unemployment Insurance	958	608	391	548	521	465	521	437
5019	Workers Compensation	4,015	4,127	4,293	4,934	5,306	2,760	5,306	5,500
5021	CalPERS City employer rate	3,357	5,727	6,802	8,791	12,896	6,773	12,896	12,085
5023	CalPERS Employee rate paid by City	-	(8)	349	-	-	-	-	-
5025	Health Insurance	12,065	22,186	25,070	29,350	44,719	28,679	44,719	35,513
5027	Dental Insurance	47	1,397	771	1,069	1,905	878	1,905	1,506
5029	Vision Insurance	58	150	158	249	389	191	389	312
5031	Life Insurance	201	(99)	145	211	257	136	257	216
	Total Salaries & Benefits	245,391	153,922	150,315	167,454	238,213	141,840	238,213	199,435
5301	Office Supplies	3,531	4,015	6,387	5,182	4,500	3,970	4,500	4,500
5303	Operating Supplies	1,986	543	1,043	929	-	1,066	1,200	-
5309	Safety Items	1,109	-	1,275	218	-	193	200	-
5311	Repair & Maintenance	184	21	789	5,146	5,000	3,212	5,000	5,000
5313	Repair & Maintenance - Buildings	-	-	141	699	-	44	100	-
5317	Maintenance & Service Contract	-	-	297	-	-	387	500	500
5319	Small Tools and Equipment	2,196	3,751	4,000	-	1,500	152	1,000	-
5321	Rents & Leases	12,781	5,891	4,478	(29,531)	6,000	3,326	6,000	6,000
	Copier - \$400 / month								
	Usage - \$100 / month								
5323	Communications	13,148	73,336	43,963	39,966	32,000	21,677	25,000	25,000
	Peak Agenda Mangement								
	Gov Access Website								
5325	Advertising	4,505	6,019	2,154	2,864	4,500	4,335	4,500	4,500
5327	Postage	1,372	1,023	3,336	5,592	3,500	2,194	2,500	2,500
5329	Printing & Copying	338	440	473	301	600	465	600	600
5331	Travel, Lodging & Meals	3,317	5,642	217	976	3,000	1,864	3,000	3,000
5333	Dues & Subscriptions	12,587	12,938	12,484	15,748	15,000	16,705	16,750	15,000
5335	Professional Development	1,872	5,451	4,913	9,070	5,000	5,074	5,100	5,000
	City Clerks meetings								
	League of CA cities meetings								
5337	Licenses & Permits	480	617	674	886	1,000	790	800	1,000
5341	Professional Services	68,671	16,221	28,282	43,921	43,000	13,821	15,000	10,000
	Election costs (\$30K)								
	HR Consulting (75% - \$1,100 / month)								
5343	Liability Insurance	5,570	3,391	5,751	7,382	-	-	-	-
5345	Property & Equip Insurance	4,509	5,437	1,580	8,399	-	-	-	-
5351	Community Function/Promotion	-	11	-	191	-	-	500	500
5353	Special Departmental Expense	21,066	21,053	2,289	1,950	2,000	3,990	4,000	4,000
5501	Principal	-	-	-	13,284	-	-	-	-
5503	Interest	-	-	-	20,840	-	-	-	-
5703	Equipment	22,723	17,764	2,045	60,001	5,000	-	-	10,000
	Granicus Encoder								
5706	Software	-	-	-	-	-	-	-	5,000
	Netfile software								
	Total Services/Supplies	181,945	183,564	126,571	214,014	131,600	83,265	96,250	102,100
Administration, Continued									
5901	Interfund Transfer	19,762	-	-	-	-	-	-	-
5903	Legal Cost Transfer	1,921	1,298	1,400	1,400	-	-	-	-
5905	Finance Cost Transfer	3,699	2,824	3,001	2,999	-	1,294	-	-
	Total Interfund Transfers	25,382	4,122	4,401	4,399	-	1,294	-	-
	Total Department Expenditures	\$ 452,718	\$ 341,608	\$ 281,287	\$ 385,867	\$ 369,813	\$ 226,399	\$ 334,463	\$ 301,535

Budget Recap

Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
Salaries & Benefits	\$ 245,391	\$ 153,922	\$ 150,315	\$ 167,454	\$ 238,213	\$ 141,840	\$ 238,213	\$ 199,435
Services & Supplies	181,945	183,564	126,571	214,014	131,600	83,265	96,250	97,100
Capital Outlay	-	-	-	-	-	-	-	5,000
Transfers	25,382	4,122	4,401	4,399	-	1,294	-	-
Total	\$ 452,718	\$ 341,608	\$ 281,287	\$ 385,867	\$ 369,813	\$ 226,399	\$ 334,463	\$ 301,535

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



		Actual	Actual	Actual	Actual	Adopted	Actuals		Proposed
Acct #	Description	Expenditures FY 2018-19	Expenditures FY 2019-20	Expenditures FY 2020-21	Expenditures FY 2021-22	Budget FY 2022-23	Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Budget FY 2023-24
5003	Salaries Permanent	\$ 9,967	\$ 12,825	\$ 27,466	8,835	\$ 18,944	\$ 7,461	\$ 18,944	\$ 10,816
5005	Salaries Extra Help	12,129	11,197	(56)	-	-	-	-	-
5011	Car Allowance	160	120	130	28	60	23	60	30
5012	Bi-lingual Pay	300	600	650	138	300	113	300	150
5013	Social Security	1,392	1,500	1,618	602	1,175	442	1,175	671
5015	Medicare	325	351	378	141	275	103	275	157
5017	Unemployment Insurance	174	174	174	43	87	37	87	36
5019	Workers Compensation	694	714	742	853	805	716	805	460
5020	CalPERS Unfunded Liability	53,652	60,933	66,886	48,624	-	23,459	-	-
5021	CalPERS City employer rate	1,796	2,483	5,247	1,384	1,516	966	1,516	1,725
5023	CalPERS Employee rate paid by City	672	672	672	730	2,658	551	2,658	865
5025	Health Insurance	9,779	14,295	4,444	2,526	7,091	2,251	7,091	3,837
5027	Dental Insurance	502	887	320	181	285	79	285	145
5029	Vision Insurance	110	135	68	34	58	19	58	31
5031	Life Insurance	94	123	62	24	33	10	33	18
	Total Salaries & Benefits	91,746	107,009	108,802	64,143	33,287	36,230	33,287	18,941
5301	Office Supplies	848	887	785	1,275	-	890	1,000	1,000
5317	Maintenance & Service Contracts	8,682	7,782	7,127	10,582	33,750	5,136	6,000	11,000
	Finance Software (75%)								
5319	Small Tools and Equipment	206	-	1,726	15	1,000	288	500	1,000
5323	Communications	437	798	513	418	-	-	-	-
5325	Advertising	287	-	-	-	500	107	250	250
5329	Printing & Copying	983	661	519	339	625	920	1,000	1,000
5333	Dues & Subscriptions	435	460	-	920	-	596	600	600
5335	Professional Development	170	319	660	694	-	-	-	-
5341	Professional Services	90,716	88,527	121,956	121,396	120,000	97,084	120,000	120,000
	Contract accounting services (50%)								
5343	Liability Insurance	1,072	723	1,107	1,422	-	-	142	-
5349	Fidelity Insurance	48	50	52	55	-	-	-	-
5353	Special Departmental Expense	8,685	7,976	13,084	7,995	7,000	16,462	17,000	7,000
	Banking fees								
	Total Services and Supplies	112,569	108,183	147,529	145,111	162,875	121,483	146,492	141,850
5903	Legal Cost Transfer	1,600	1,732	1,802	1,800	-	-	-	-
5909	General Government Transfer	1,999	4,400	4,568	4,600	-	-	-	-
	Total Interfund Transfers	3,599	6,132	6,370	6,400	-	-	-	-
	Total Department Expenditures	\$ 207,914	\$ 221,324	\$ 262,701	\$ 215,654	\$ 196,162	\$ 157,713	\$ 179,779	\$ 160,791
Budget Recap		Actual	Actual	Actual	Actual	Adopted	Actuals		Proposed
Category		Expenditures FY 2018-19	Expenditures FY 2019-20	Expenditures FY 2020-21	Expenditures FY 2021-22	Budget FY 2022-23	Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Budget FY 2023-24
Salaries & Benefits		\$ 91,746	\$ 107,009	\$ 108,802	\$ 64,143	\$ 33,287	\$ 36,230	\$ 33,287	\$ 18,941
Services & Supplies		112,569	108,183	147,529	145,111	162,875	121,483	146,492	141,850
Capital Outlay		-	-	-	-	-	-	-	-
Debt & Contingencies		-	-	-	-	-	-	-	-
Transfers		3,599	6,132	6,370	6,400	-	-	-	-
Total		\$ 207,914	\$ 221,324	\$ 262,701	\$ 215,654	\$ 196,162	\$ 157,713	\$ 179,779	\$ 160,791

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



Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
5341	Professional Services	\$ 73,310	\$ 54,377	\$ 56,153	53,115	\$ 55,000	\$ 28,603	\$ 55,000	\$ 55,000
	Total Services and Supplies	73,310	54,377	56,153	53,115	55,000	28,603	55,000	55,000
5905	Finance Cost Transfer	1,101	1,059	(3,514)	1,201	-	-	-	-
5909	General Government Transfer	699	1,201	1,293	1,301	-	-	-	-
	Total Interfund Transfers	1,800	2,260	(2,221)	2,502	-	-	-	-
	Total Department Expenditures	\$ 75,110	\$ 56,637	\$ 53,932	\$ 55,617	\$ 55,000	\$ 28,603	\$ 55,000	\$ 55,000

Budget Recap

Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Supplies	73,310	54,377	56,153	53,115	55,000	28,603	55,000	55,000
Capital Outlay	-	-	-	-	-	-	-	-
Debt & Contingencies	-	-	-	-	-	-	-	-
Transfers	1,800	2,260	(2,221)	2,502	-	-	-	-
Total	\$ 75,110	\$ 56,637	\$ 53,932	\$ 55,617	\$ 55,000	\$ 28,603	\$ 55,000	\$ 55,000

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



Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
5337	Licenses & Permits	\$ 783	\$ 783	\$ 783	783	\$ 783	\$ 881	\$ 1,000	\$ 1,000
5341	Professional Services	15,000	5,000	5,000	5,000	10,000	5,000	10,000	10,000
5345	Property & Equip Insurance	6,297	7,290	6,040	10,812	-	-	-	-
5353	Special Dept Expense	-	-	-	-	-	-	-	-
	Total Services and Supplies	22,080	13,073	11,822	16,595	10,783	5,881	11,000	11,000
	Total Department Expenditures	\$ 22,080	\$ 13,073	\$ 11,822	\$ 16,595	\$ 10,783	\$ 5,881	\$ 11,000	\$ 11,000

Budget Recap

Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Supplies	22,080	13,073	11,822	16,595	10,783	5,881	11,000	11,000
Capital Outlay	-	-	-	-	-	-	-	-
Debt & Contingencies	-	-	-	-	-	-	-	-
Transfers	-	-	-	16,595	-	5,881	-	-
Total	\$ 22,080	\$ 13,073	\$ 11,822	\$ 33,190	\$ 10,783	\$ 11,762	\$ 11,000	\$ 11,000

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



Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
5313	Repair & Maint Buildings	\$ 30,233	\$ 3,517	\$ 54	7,669	\$ 1,500	\$ -	\$ -	\$ -
5319	Small Tools and Equipment	-	-	-	-	-	-	-	-
5337	Licenses & Permits	779	1,594	1,066	1,727	1,500	963	1,000	1,500
5339	Utilities	-	5,746	10,356	13,953	15,000	9,283	10,000	10,000
5341	Professional Services	656,880	656,880	613,401	607,084	765,000	401,571	765,000	810,900
5345	Property & Equip Insurance	2,130	2,335	1,770	3,431	-	-	-	-
	Total Services and Supplies	690,022	670,072	626,646	633,864	783,000	411,817	776,000	822,400
5501	Principal	70,532	73,051	75,658	78,359	81,156	81,156	81,156	81,156
5503	Interest	19,630	16,091	14,504	11,803	11,803	9,006	9,006	6,109
	<i>Lease financing - payments through 2025</i>								
	Total Debt & Contingency	90,162	89,142	90,162	90,162	92,959	90,162	90,162	87,265
5703	Equipment	612,245	4,346	2,450	50,800	10,000	6,461	-	-
	Total Capital Outlay	612,245	4,346	2,450	50,800	10,000	6,461	-	-
5903	Legal Cost Transfer	3,759	5,123	5,299	3,999	-	-	-	-
5905	Finance Cost Transfer	7,101	11,030	10,370	12,700	-	-	-	-
5909	General Govt Transfer	4,799	12,600	12,905	13,001	-	-	-	-
5913	Public Safety Contra - Transfer	(205,200)	(205,900)	(255,800)	-	(234,800)	-	(234,800)	(240,000)
	<i>Fire Assessments (\$125,000)</i>								
	<i>CFD 2004-1 Fire (\$115,000)</i>								
	Total Interfund Transfers	(189,541)	(177,147)	(227,226)	29,700	(234,800)	-	(234,800)	(240,000)
	Total Department Expenditures	\$ 1,202,888	\$ 586,413	\$ 492,033	\$ 804,526	\$ 651,159	\$ 508,440	\$ 631,362	\$ 669,665
Budget Recap									
Category		Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
Salaries & Benefits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Supplies		690,022	670,072	626,646	633,864	783,000	411,817	776,000	822,400
Capital Outlay		612,245	4,346	2,450	50,800	10,000	6,461	-	-
Debt & Contingencies		90,162	89,142	90,162	90,162	92,959	90,162	90,162	87,265
Transfers		(189,541)	(177,147)	(227,226)	29,700	(234,800)	-	(234,800)	(240,000)
Total		\$ 1,202,888	\$ 586,413	\$ 492,033	\$ 804,526	\$ 651,159	\$ 508,440	\$ 631,362	\$ 669,665

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



Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
5313	Repair & Maint Buildings	\$ 6,377	\$ 3,913	\$ 2,120	3,411	\$ 2,000	\$ 1,400	\$ 2,000	\$ 2,000
5323	Communications	4,644	5,037	4,762	5,360	-	3,552	4,000	400
5337	Licenses & Permits	457	463	463	487	500	487	500	500
5339	Utilities	6,584	5,615	6,363	6,677	6,200	5,017	-	5,000
5341	Professional Services	956,799	1,112,091	1,300,599	1,342,563	1,240,000	697,061	1,240,000	1,314,400
5345	Property & Equip Insurance	2,130	2,335	1,770	3,431	-	-	-	-
5353	Special Dept Expense	-	-	3,140	1,320	1,000	600	1,000	100
	Total Services and Supplies	976,991	1,129,454	1,319,216	1,363,249	1,249,700	708,117	1,247,500	1,322,400
5903	Legal Cost Transfer	4,638	7,145	7,304	5,999	-	-	-	-
5905	Finance Cost Transfer	8,901	15,443	15,405	17,100	-	-	-	-
5909	General Gov't Transfer	6,000	17,802	17,865	18,000	-	-	-	-
5913	Public Safety Contra Expense	(236,400)	(248,800)	(278,800)	-	(294,000)	-	-	(340,000)
	Total Interfund Transfers	(216,861)	(208,410)	(238,226)	41,099	(294,000)	-	-	(340,000)
	Total Department Expenditures	\$ 760,130	\$ 921,044	\$ 1,080,990	\$ 1,404,348	\$ 955,700	\$ 708,117	\$ 1,247,500	\$ 982,400
Budget Recap									
Category		Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
Salaries & Benefits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Supplies		976,991	1,129,454	1,319,216	-	1,249,700	-	1,247,500	1,322,400
Capital Outlay		-	-	3,140	1,320	-	600	-	-
Debt & Contingencies		-	-	-	-	-	-	-	-
Transfers		(216,861)	(208,410)	(238,226)	41,099	(294,000)	-	-	(340,000)
Total		\$ 760,130	\$ 921,044	\$ 1,084,130	\$ 42,419	\$ 955,700	\$ 600	\$ 1,247,500	\$ 982,400

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



Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
5341	Professional Services	\$ 111,354	\$ 111,769	\$ 105,473	108,638	\$ 123,000	\$ 51,642	\$ 123,000	\$ 123,000
	<i>9% of total Sutter Animal Services Authority budget</i>								
5353	Special Dept Expense	-	-	-	-	-	-	-	-
	Total Services/Supplies	111,354	111,769	105,473	108,638	123,000	51,642	123,000	123,000
5501	Principal	52,882	52,882	52,882	52,882	52,882	26,441	52,882	52,883
5503	Interest Expense	5,593	5,841	2,380	422	2,380	211	211	90
	Total Debt & Contingency	58,475	58,723	55,263	53,304	55,262	26,652	53,093	52,973
5903	Legal Cost Transfer	798	504	549	549	-	-	-	-
5905	Finance Cost Transfer	1,501	1,058	2,425	1,100	-	-	-	-
5909	General Gov't Transfer	1,000	1,202	1,293	1,300	-	-	-	-
5913	Public Safety Contra Expense	(61,500)	(68,200)	(69,200)	-	(75,000)	-	(75,000)	(121,000)
	<i>CFD 1992-1 (\$100,000)</i>								
	<i>CFD 2004-1 Animal (\$21,000)</i>								
	Total Interfund Transfers	(58,201)	(65,436)	(64,933)	2,949	(75,000)	-	(75,000)	(121,000)
	Total Department Expenditures	\$ 111,628	\$ 105,056	\$ 95,803	\$ 164,891	\$ 103,262	\$ 78,294	\$ 101,093	\$ 54,973

Budget Recap

Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Supplies	111,354	111,769	105,473	FY 2021-22	123,000	51,642	123,000	123,000
Capital Outlay	-	-	-	-	-	-	-	-
Debt & Contingencies	58,475	58,723	55,263	-	55,262	-	53,093	52,973
Transfers	(58,201)	(65,436)	(64,933)	2,949	(75,000)	-	(75,000)	(121,000)
Total	\$ 111,628	\$ 105,056	\$ 95,803	\$ 2,949	\$ 103,262	\$ 51,642	\$ 101,093	\$ 54,973

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



Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
5003	Salaries Permanent	\$ 62,553	\$ 89,695	\$ 140,150	137,664	\$ 60,929	\$ 65,640	\$ 75,000	\$ 34,216
5010	Technology Allowance	-	248	293	248	-	202	-	270
5011	Car Allowance	55	905	1,073	908	-	7,443	-	930
5012	Bi-lingual Pay	75	357	943	981	-	337	-	150
5013	Social Security	4,753	6,180	7,897	8,709	3,778	3,879	5,000	2,121
5015	Medicare	1,111	1,445	1,914	2,084	883	942	1,000	496
5017	Unemployment Insurance	434	608	759	760	282	167	500	91
5019	Workers Compensation	4,116	4,230	4,401	5,057	2,590	4,244	6,000	1,454
5021	CalPERS City employer rate	9,226	11,276	14,176	14,825	8,548	5,382	10,000	3,522
5023	CalPERS Employee rate paid by City	5,479	5,531	5,516	5,501	4,874	2,113	5,000	865
5025	Health Insurance	9,285	14,110	19,140	19,280	8,863	11,819	12,000	8,818
5027	Dental Insurance	662	654	901	953	276	426	500	384
5029	Vision Insurance	128	153	195	219	61	94	100	78
5031	Life Insurance	155	192	261	263	108	66	100	45
	Total Salaries & Benefits	98,032	135,584	197,617	197,452	91,192	102,754	115,200	53,440
5303	Operating Supplies	83	5	97	-	-	-	-	-
5317	Maint & Service Contracts	1,318	1,558	1,739	2,625	1,600	118	500	1,600
5319	Small Tools and Equipment	-	-	-	-	-	164	500	500
5323	Communications	375	983	854	765	2,500	382	500	500
5325	Advertising	3,439	2,257	1,689	1,097	1,000	738	1,000	1,000
5329	Printing & Copying	-	567	919	1,005	2,500	741	1,000	1,000
5333	Dues & Subscriptions	-	-	2,328	-	3,000	-	-	-
5335	Professional Development	56	-	-	-	-	-	-	-
5341	Professional Services	80,324	76,195	94,538	77,399	80,000	117,326	125,000	125,000
	General planning services	-	-	-	-	-	-	-	-
5343	Liability Insurance	5,079	3,957	5,246	6,757	-	-	-	-
5349	Fidelity Insurance	76	80	84	88	-	-	-	-
5353	Special Dept Expense	-	61	34	185	100	-	-	-
	Total Services and Supplies	90,750	85,663	107,528	89,921	90,700	119,469	128,500	129,600
5903	Legal Cost Transfer	1,840	2,310	2,400	2,400	-	-	-	-
5905	Finance Cost Transfer	3,499	4,943	5,099	5,098	-	-	-	-
5909	General Government Transfer	2,401	5,699	5,758	5,799	-	-	-	-
	Total Interfund Transfers	7,740	12,952	13,257	13,297	-	-	-	-
	Total Department Expenditures	\$ 196,522	\$ 234,199	\$ 318,403	\$ 300,670	\$ 181,892	\$ 222,223	\$ 243,700	\$ 183,040

Budget Recap	Expenditures #REF! FY 2018-19	Expenditures #REF! FY 2019-20	Expenditures #REF! FY 2020-21	Expenditures #REF! FY 2021-22	Budget #REF! FY 2022-23	Thru 3-7-2023 #REF! FY 2022-23	Projected #REF! FY 2022-23	Budget #REF! FY 2023-24
Category								
Salaries & Benefits	\$ 98,032	\$ 135,584	\$ 197,617	\$ 197,452	\$ 91,192	\$ 102,754	\$ 115,200	\$ 53,440
Services & Supplies	90,750	85,663	107,528	89,921	90,700	119,469	128,500	129,600
Capital Outlay	-	-	-	6,757	-	-	-	-
Debt & Contingencies	-	-	-	-	-	-	-	-
Transfers	7,740	12,952	13,257	5,799	-	-	-	-
Total	\$ 196,522	\$ 234,199	\$ 318,403	\$ 299,929	\$ 181,892	\$ 222,223	\$ 243,700	\$ 183,040

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



Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
5003	Salaries Permanent	\$ 99,677	\$ 101,799	\$ 57,470	38,272	\$ 105,587	\$ 16,377	\$ 105,587	\$ 233,293
5005	Salaries Extra Help	-	-	14,090	12,846	15,000	-	15,000	-
5011	Car Allowance	-	-	-	-	-	-	-	-
5012	Bilingual Pay	-	-	245	306	-	-	-	-
5013	Social Security	6,492	6,488	4,310	3,281	6,546	1,003	6,546	14,465
5015	Medicare	1,518	1,517	1,008	767	1,531	235	1,531	3,383
5017	Unemployment Insurance	543	543	304	304	586	-	586	1,092
5019	Workers Compensation	5,937	6,102	6,348	7,295	4,487	6,123	4,487	9,915
5021	CalPERS City employer rate	13,082	14,151	7,033	6,024	10,040	1,475	10,040	17,916
5023	CalPERS Employee rate paid by City	8,584	8,613	3,392	2,569	2,625	841	2,625	-
5025	Health Insurance	17,998	19,711	8,611	5,523	40,226	1,345	40,226	115,122
5027	Dental Insurance	882	858	293	254	1,571	25	1,571	4,347
5029	Vision Insurance	190	190	67	56	322	5	322	939
5031	Life Insurance	208	208	123	99	224	9	224	540
	Total Salaries & Benefits	155,111	160,180	103,296	77,596	188,745	27,438	188,745	401,012
5303	Operating Supplies	616	645	837	635	3,100	1,732	2,000	2,000
	<i>New code change materials (every 3 years)</i>				-				
5307	Fuel	959	835	179	348	1,000	97	1,000	1,000
5309	Safety Items	365	-	224	49	500	-	500	5,000
5315	Repair & Maintenance Vehicles	2,879	258	732	59	800	84	800	800
5317	Maint & Service Contracts	3,593	2,940	7,516	1,611	6,500	9,479	12,000	6,500
5319	Small Tools and Equipment	-	-	327	136	300	-	-	-
5323	Communications	2,279	2,363	672	719	-	292	300	300
5325	Advertising	-	-	-	280	-	-	-	-
5331	Travel, Lodging & Meals	4,722	1,236	259	-	3,500	-	3,500	3,500
5333	Dues & Subscriptions	959	510	359	760	1,200	266	1,200	1,200
5335	Professional Development	1,176	2,026	2,373	993	2,800	232	1,000	2,800
5341	Professional Services	1,406	2,144	38,369	72,630	42,000	94,308	125,000	40,000
5342	Code Enforcement Expense	-	-	31	-	-	-	-	-
5343	Liability Insurance	5,519	5,416	5,704	7,376	-	-	-	-
5347	Vehicle Insurance	-	-	-	-	-	-	-	-
5349	Fidelity Insurance	57	60	63	66	-	-	-	-
5353	Special Departmental Expense	-	(1,065)	1,007	651	500	-	-	-
5703	Vehicle	-	-	24,075	-	-	-	-	-
	Total Services and Supplies	24,530	17,368	82,725	86,313	62,200	106,490	147,300	63,100
5903	Legal Cost Transfer	1,600	1,298	1,400	1,399	-	-	-	-
5905	Finance Cost Transfer	3,000	2,824	2,902	2,901	-	-	-	-
5909	General Government Transfer	2,100	3,199	3,277	3,300	-	-	-	-
	Total Interfund Transfers	6,700	7,321	7,579	7,600	-	-	-	-
	Total Department Expenditures	\$ 186,341	\$ 184,869	\$ 193,600	\$ 171,509	\$ 250,945	\$ 133,928	\$ 336,045	\$ 464,112

Budget Recap

Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Budget FY 2023-24
Salaries & Benefits	\$ 155,111	\$ 160,180	\$ 103,296	\$ 77,596	\$ 188,745	\$ 27,438	\$ 188,745	\$ 401,012
Services & Supplies	24,530	17,368	82,725	86,313	62,200	106,490	147,300	63,100
Capital Outlay	-	-	-	66	-	-	-	-
Debt & Contingencies	-	-	-	72,630	-	94,308	-	-
Transfers	6,700	7,321	7,579	3,300	-	-	-	-
Total	\$ 186,341	\$ 184,869	\$ 193,600	\$ 239,905	\$ 250,945	\$ 228,236	\$ 336,045	\$ 464,112

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



Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
5311	Repairs & Maintenance	\$ -	\$ 7,997	\$ 3,932	3,923	\$ -	\$ -	\$ -	\$ -
5323	Communications	374	382	383	476	-	266	500	500
5340	Professional Srvc-Fee Related	4,826	4,061	3,922	-	4,000	-	4,000	4,000
5341	Professional Services	33,156	10,668	25,988	32,454	26,000	15,463	25,000	25,000
5353	Special Dept Expense	1,203	569	919	920	1,000	741	1,000	1,000
	Total Services and Supplies	39,559	23,677	35,143	37,773	31,000	16,470	30,500	30,500
5903	Legal Cost Transfer	80	288	300	299	-	-	-	-
5905	Finance Cost Transfer	100	710	800	803	-	-	-	-
5909	General Government Transfer	100	800	845	851	-	-	-	-
	Total Interfund Transfers	280	1,798	1,945	1,953	-	-	-	-
	Total Department Expenditures	\$ 39,839	\$ 25,475	\$ 37,088	\$ 39,726	\$ 31,000	\$ 16,470	\$ 30,500	\$ 30,500

Expenditure Recap

Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Supplies	39,559	23,677	35,143	920	31,000	741	30,500	30,500
Capital Outlay	-	-	-	-	-	-	-	-
Debt & Contingencies	-	-	-	-	-	-	-	-
Transfers	280	1,798	1,945	803	-	-	-	-
Total	\$ 39,839	\$ 25,475	\$ 37,088	\$ 1,723	\$ 31,000	\$ 741	\$ 30,500	\$ 30,500

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



Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
5003	Salaries Permanent	\$ 75,307	\$ 145,424	\$ 149,274	143,359	\$ 84,752	\$ 132,950	\$ 180,000	\$ 192,049
5005	Salaries Extra Help	9,966	12,035	10,166	11,645	38,400	12,879	15,000	-
5007	Overtime	2,101	2,702	1,670	4,262	-	2,606	3,000	-
5009	Certificate Pay	-	-	-	-	-	-	-	-
5011	Car Allowance	2,718	2,450	1,300	1,100	1,230	900	1,230	1,230
5012	Bilingual Pay	1,000	1,000	2,438	2,063	2,250	1,688	2,250	2,250
5013	Social Security	5,608	9,677	9,081	9,852	5,254	8,759	10,000	11,908
5015	Medicare	1,312	2,263	2,124	2,304	1,229	2,048	2,500	2,785
5017	Unemployment Insurance	1,190	1,700	1,245	1,550	651	1,431	3,000	910
5019	Workers Compensation	5,725	5,885	6,122	7,036	9,357	5,905	10,000	14,663
5021	CalPERS City employer rate	5,391	13,143	13,836	14,875	6,331	10,978	13,000	19,005
5023	CalPERS Employee rate paid by City	-	-	-	-	-	-	-	-
5025	Health Insurance	32,751	50,468	52,200	47,931	53,972	43,831	58,000	79,804
5027	Dental Insurance	1,391	2,404	2,182	2,359	2,135	1,587	2,135	2,980
5029	Vision Insurance	310	495	514	581	434	379	500	648
5031	Life Insurance	296	404	350	396	249	264	500	450
	Total Salaries & Benefits	145,066	250,050	252,502	249,313	206,244	226,205	301,115	328,682
5303	Operating Supplies	10,452	10,135	8,482	13,314	13,000	4,574	8,000	13,000
5305	Chemicals (pesticides, etc)	2,446	2,340	3,059	561	3,000	227	3,000	3,000
5307	Fuel	7,631	8,620	7,335	9,687	11,000	6,854	11,000	11,000
5309	Safety Items	2,509	2,492	2,636	2,733	2,500	2,547	2,800	2,800
5311	Repair & Maintenance	10,563	24,334	21,508	38,769	25,000	7,566	10,000	10,000
5313	Repair & Maint Buildings	4,046	1,969	7,094	4,860	-	1,336	5,000	5,000
5315	Repair & Maint Vehicles	5,223	12,090	6,588	6,248	-	4,500	5,000	5,000
5316	Tree Trimming	-	-	-	-	12,000	-	12,000	12,000
5317	Maint & Service Contracts	-	248	322	1,404	-	252	500	500
5319	Small Tools and Equip.	7,751	6,123	3,231	5,645	7,500	492	1,000	1,000
5321	Rents & Leases	-	-	-	49	-	-	-	-
5323	Communications	4,288	2,922	4,058	2,983	4,000	1,193	2,000	2,000
5325	Advertising	733	-	-	-	-	-	-	-
5331	Travel, Lodging & Meals	2,994	4,715	-	2,886	5,200	2,481	3,000	3,000
5335	Professional Development	1,415	3,589	1,801	2,673	3,500	901	2,500	2,000
5337	Licenses & Permits	172	327	1,503	1,573	1,500	1,452	1,500	2,000
5339	Utilities	30,572	4,582	421	13,043	10,000	6,157	10,000	11,000
5341	Professional Services	6,465	5,795	5,907	4,997	6,000	4,934	6,000	6,000
5343	Liability Insurance	4,911	4,561	5,075	6,559	-	-	-	-
5345	Property & Other Insurance	3,395	4,562	4,556	6,880	-	-	-	-
5349	Fidelity Insurance	48	50	52	55	-	-	-	-
5353	Special Dept Expense	8,225	621	548	1,061	1,500	5,462	6,000	10,000
5371	Youth Soccer	-	-	-	264	-	-	-	-
	Total Services/Supplies	113,839	100,075	84,175	126,244	105,700	50,928	89,300	99,300
5703	Vehicles & Heavy Equipment	-	-	15,696	16,673	43,000	3,002	-	60,000
	<i>Boom lift (\$60K)</i>								
5703	Capital Outlay & Equipment	-	-	-	-	20,000	-	-	7,000
	<i>Backhoe (Streets, Water, Sewer, Parks; \$150,000 @ 25%)</i>								
	<i>5 benches and bbq's</i>								
	Total Capital Outlay	-	-	15,696	16,673	63,000	3,002	-	67,000
5903	Legal Cost Transfer	1,199	2,600	2,699	964	-	-	-	-
5905	Finance Cost Transfer	2,201	5,646	5,800	7,536	-	-	-	-
5909	General Govt Transfer	1,499	6,501	6,750	6,800	-	-	-	-
5912	Parks Contra - Transfer	(63,500)	(58,600)	(58,600)	-	(99,000)	-	(99,000)	(99,000)
	Total Interfund Transfers	(58,601)	(43,853)	(43,351)	15,300	(99,000)	-	(99,000)	(99,000)
	Total Department Expenditures	\$ 200,304	\$ 306,272	\$ 309,022	\$ 407,530	\$ 275,944	\$ 280,135	\$ 291,415	\$ 395,982

Budget Recap

Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
Salaries & Benefits	\$ 145,066	\$ 250,050	\$ 252,502	\$ 249,313	\$ 206,244	\$ 226,205	\$ 301,115	\$ 328,682
Services & Supplies	113,839	100,075	84,175	126,244	105,700	50,928	89,300	99,300
Capital Outlay	-	-	15,696	16,673	63,000	3,002	-	67,000
Debt & Contingencies	-	-	-	-	-	-	-	-
Transfers	(58,601)	(43,853)	(43,351)	15,300	(99,000)	-	(99,000)	(99,000)
Total	\$ 200,304	\$ 306,272	\$ 309,022	\$ 407,530	\$ 275,944	\$ 280,135	\$ 291,415	\$ 395,982

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



Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
5003	Salaries Permanent	\$ 86,137	\$ 97,672	\$ 113,130	115,863	\$ 124,557	\$ 100,878	\$ 124,557	\$ 127,699
5005	Salaries Extra Help	55,413	41,109	13,604	25,187	65,240	49,415	65,240	
5007	Overtime	521	601	857	1,909	-	1,538	-	
5011	Car Allowance	2,183	1,955	1,962	1,709	1,950	1,468	1,950	900
5012	Bilingual Pay	963	1,888	2,113	1,788	1,515	1,505	1,515	1,650
5013	Social Security	9,196	8,439	6,933	8,876	7,722	8,967	7,722	7,918
5015	Medicare	2,150	1,974	1,621	2,076	1,806	2,097	1,806	1,852
5017	Unemployment Insurance	4,098	3,040	1,206	2,505	890	3,312	890	692
5019	Workers Compensation	3,673	3,775	3,927	4,513	12,804	3,788	12,804	7,536
5021	CalPERS City employer rate	7,461	8,556	10,232	11,370	12,106	8,393	12,106	13,601
5023	CalPERS Employee rate paid by City	2,308	2,504	2,703	2,980	2,918	2,081	2,918	3,256
5025	Health Insurance	39,716	46,332	51,965	47,781	72,244	44,154	72,244	70,970
5027	Dental Insurance	2,255	2,416	2,261	2,441	2,825	1,618	2,825	2,691
5029	Vision Insurance	487	515	527	593	565	381	565	572
5031	Life Insurance	314	311	314	355	340	227	340	342
	Total Salaries & Benefits	216,875	221,087	213,356	229,946	307,482	229,822	307,482	239,679
5309	Safety Items	-	-	-	-	-	85	100	100
5323	Communications	-	601	580	526	-	655	700	700
5335	Professional Development	-	-	150	97	150	-	-	150
5341	Professional Services	-	734	-	384	500	25	100	500
5343	Liability Insurance	3,471	4,164	3,590	4,661	-	-	-	-
5349	Fidelity Insurance	38	40	42	44	-	-	-	-
5351	Community Promotion	11,317	8,485	4,383	9,853	15,000	9,504	9,504	20,000
	New event								
	Holiday celebration (\$8,000)								
	Live Oak Festival (\$7,000)								
5353	Special Dept Expense	7	787	742	15	1,500	613	613	1,500
535X	Snack Bar								4,500
Youth Programs									
5357	Basketball	2,548	3,202	851	2,951	4,000	3,428	3,428	4,000
5365	Swimming	800	200	-	49	1,000	-	500	1,000
5367	Tennis	-	58	-	1,205	200	-	500	200
5369	Wrestling	2,389	4,723	-	-	3,000	2,982	-	3,000
5371	Youth Soccer	14,400	13,867	9,505	14,351	14,000	14,754	15,000	15,000
5380	Skating	-	-	-	-	500	-	500	500
5366	Flag Football	-	-	-	-	3,000	-	3,000	300
5399	Other Youth Programs	1,607	1,450	1,836	1,327	2,300	-	23,000	2,300
Adult Programs									
5361	Football	-	-	-	-	-	395	500	500
5362	Basketball	291	3,106	-	-	3,000	-	1,000	1,000
5364	Adult Aerobics/Zumba	-	-	-	-	500	-	500	500
5372	Adult Soccer	8,279	4,964	-	-	4,000	-	1,000	1,000
	Total Services/Supplies	45,147	46,381	21,679	35,463	52,650	32,441	59,945	56,750
5703	Capital Outlay	-	-	-	-	-	-	-	-
5705	Capital Equipment	-	7,578	-	-	-	-	-	-
	Total Capital Outlay	-	7,578	-	-	-	-	-	-
5903	Legal Cost Transfer	1,359	2,238	2,300	2,301	-	-	-	-
5905	Finance Cost Transfer	2,598	4,854	4,900	4,898	-	-	-	-
5909	General Govt Transfer	1,800	5,499	5,559	5,600	-	-	-	-
5912	Recreation Contra - Transfer	(20,000)	(20,000)	(15,100)	-	(20,000)	-	(20,000)	(20,000)
	Total Interfund Transfers	(14,243)	(7,409)	(2,341)	12,799	(20,000)	-	(20,000)	(20,000)
	Total Department Expenditures	\$ 247,779	\$ 267,637	\$ 232,693	\$ 278,208	\$ 340,132	\$ 262,263	\$ 347,427	\$ 276,429
Budget Recap									
Category		Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
Salaries & Benefits		\$ 216,875	\$ 221,087	\$ 213,356	\$ 229,946	\$ 307,482	\$ 229,822	\$ 307,482	\$ 239,679
Services & Supplies		45,147	46,381	21,679	35,463	52,650	32,441	59,945	56,750
Capital Outlay		-	7,578	-	-	-	-	-	-
Debt & Contingencies		-	-	-	-	-	-	-	-
Transfers		(14,243)	(7,409)	(2,341)	12,799	(20,000)	-	(20,000)	(20,000)
Total		\$ 247,779	\$ 267,637	\$ 232,693	\$ 278,208	\$ 340,132	\$ 262,263	\$ 347,427	\$ 276,429

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



Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
5003	Salaries Permanent	\$ 20,470	\$ 24,124	\$ 26,860	26,338	\$ 28,255	\$ 22,698	\$ 28,255	\$ 52,181
5005	Salaries Life Guards	21,904	22,022	12,161	22,480	65,240	32,533	65,240	
5007	Overtime	122	100	154	286	-	307	-	-
5009	Certificate Pay	-	-	-	-	-	-	-	-
5011	Car Allowance	588	600	650	550	630	450	630	1,230
5012	Bilingual Pay	225	450	488	413	450	338	450	750
5013	Social Security	2,946	2,831	1,503	3,791	1,752	3,370	1,752	3,235
5015	Medicare	689	662	352	887	410	788	410	757
5017	Unemployment Insurance	1,817	1,543	173	2,322	174	2,073	174	218
5019	Workers Compensation	4,327	4,447	4,627	5,317	7,058	4,462	7,058	3,823
5021	CalPERS City employer rate	1,701	1,976	2,292	2,445	2,510	1,811	2,510	4,569
5023	CalPERS Employee rate paid by City	385	417	451	497	486	347	486	543
5025	Health Insurance	8,250	10,717	11,716	10,142	14,577	8,538	14,577	20,915
5027	Dental Insurance	449	483	471	494	569	314	569	869
5029	Vision Insurance	96	113	112	122	116	75	116	188
5031	Life Insurance	66	68	65	70	66	43	66	108
	Total Salaries & Benefits	64,035	70,553	62,074	76,154	122,293	78,147	122,293	89,386
5303	Operating Supplies	296	277	863	471	1,500	32	1,500	1,800
5305	Chemicals	14,033	10,385	13,869	14,837	17,000	14,988	17,000	20,400
5309	Safety Items	1,787	339	1,353	1,402	1,500	365	1,500	1,800
5311	Repair & Maintenance	453	976	20	13,993	3,000	1,802	3,000	3,600
5319	Small Tools and Equipment	3,245	-	1,107	1,502	1,200	-	-	-
5323	Communications	248	341	375	358	-	270	500	1,000
5337	Licenses & Permits	784	784	784	910	900	-	-	900
5341	Professional Services	2,445	-	-	-	-	-	-	-
5343	Liability Insurance	3,019	3,442	3,122	4,049	-	-	-	-
5345	Property & Equip Insurance	1,132	1,521	1,519	2,293	-	-	-	-
5349	Fidelity Insurance	28	30	31	33	-	-	-	-
5353	Special Dept Expense	2,940	-	1,415	988	1,000	-	1,000	1,000
	Total Services and Supplies	30,410	18,095	24,457	40,836	26,100	17,457	24,500	30,500
5903	Legal Cost Transfer	958	866	900	900	-	-	-	-
5905	Finance Cost Transfer	1,799	1,941	2,101	2,100	-	-	-	-
5909	General Government Transfer	1,201	2,202	2,283	2,299	-	-	-	-
5912	Pool Contra - Transfer	(20,000)	(20,000)	(24,900)	-	(46,000)	-	(46,000)	(46,000)
	Total Interfund Transfers	(16,042)	(14,991)	(19,616)	5,299	(46,000)	-	(46,000)	(46,000)
	Total Department Expenditures	\$ 78,403	\$ 73,657	\$ 66,916	\$ 122,289	\$ 102,393	\$ 95,604	\$ 100,793	\$ 73,886

Budget Recap

Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
Salaries & Benefits	\$ 64,035	\$ 70,553	\$ 62,074	\$ 76,154	\$ 122,293	\$ 78,147	\$ 122,293	\$ 89,386
Services & Supplies	30,410	18,095	24,457	40,836	26,100	17,457	24,500	30,500
Capital Outlay	-	-	-	-	-	-	-	-
Debt & Contingencies	-	-	-	-	-	-	-	-
Transfers	(16,042)	(14,991)	(19,616)	5,299	(46,000)	-	(46,000)	(46,000)
Total	\$ 78,403	\$ 73,657	\$ 66,916	\$ 122,289	\$ 102,393	\$ 95,604	\$ 100,793	\$ 73,886

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



Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
5003	Salaries Permanent	\$ 10,338	\$ 7,234	\$ 4,023	4,483	\$ -	\$ 5,022	\$ 6,000	\$ 8,486
5005	Salaries Extra Help	408	3,460	2,764	-	-	-	-	-
5007	Overtime	30	-	-	96	-	-	-	-
5011	Car Allowance	166	196	111	29	-	34	50	30
5012	Bilingual Pay	31	44	81	69	-	78	100	75
5013	Social Security	713	671	399	269	-	278	400	526
5015	Medicare	167	157	94	63	-	65	100	123
5017	Unemployment Insurance	478	490	128	54	-	67	100	55
5019	Workers Compensation	60	62	65	74	-	62	100	361
5021	CalPERS City employer rate	92	83	205	357	-	334	600	866
5023	CalPERS Employee rate paid by City	-	-	-	-	-	-	-	-
5025	Health Insurance	962	889	1,694	2,185	-	3,179	4,500	5,313
5027	Dental Insurance	40	36	67	107	-	101	200	186
5029	Vision Insurance	7	6	11	22	-	21	100	35
5031	Life Insurance	7	5	11	20	-	16	100	27
	Total Salaries & Benefits	13,499	13,333	9,653	7,828	-	9,257	12,350	16,083
5303	Operating Supplies	437	667	27	584	525	1,274	1,500	1,500
5309	Safety Items	144	318	253	390	2,625	588		1,000
	Small Tools & Equipment								4,000
	Buffing machine								
5313	Repair & Maint Buildings	38,466	48,057	19,202	15,026	47,250	19,530		77,250
	Fire stations HVAC (\$30,000)								
	City Hall								
	Boy Scout Buildings								
	Community Center								
5323	Communications	6,982	9,361	8,945	7,626	-	5,948		6,000
5337	Licenses & Permits	2,084	1,862	734	537	2,205	497		600
5339	Utilities	35,550	27,190	23,442	27,231	23,000	25,362		30,000
5345	Property & Equip Insurance	3,535	3,489	5,280	5,078	-	-		
5349	Fidelity Insurance	-	70	73	77	-	-		
	Total Services and Supplies	87,198	91,014	57,956	56,549	75,605	53,199	1,500	120,350
5705	Furniture/Equipment	1,097	-	-	3,409	-	-	-	-
	Total Capital Outlay	1,097	-	-	3,409	-	-	-	-
	Total Department Expenditures	\$ 101,794	\$ 104,347	\$ 67,609	\$ 67,786	\$ 75,605	\$ 62,456	\$ 13,850	\$ 136,433
Budget Recap		Actual	Actual	Actual	Actual	Adopted	Actuals		Proposed
Category		Expenditures FY 2018-19	Expenditures FY 2019-20	Expenditures FY 2020-21	Expenditures FY 2021-22	Budget FY 2022-23	Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Budget FY 2023-24
Salaries & Benefits		\$ 13,499	\$ 13,333	\$ 9,653	\$ 7,828	\$ -	\$ 9,257	\$ 12,350	\$ 16,083
Services & Supplies		87,198	91,014	57,956	56,549	75,605	53,199	1,500	120,350
Capital Outlay		1,097	-	-	3,409	-	-	-	-
Debt & Contingencies		-	-	-	-	-	-	-	-
Transfers		-	-	-	-	-	-	-	-
Total		\$ 101,794	\$ 104,347	\$ 67,609	\$ 67,786	\$ 75,605	\$ 62,456	\$ 13,850	\$ 136,433

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	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
5003	Salaries Permanent	\$ 24,420	\$ (1,845)	\$ 223,558					
5323	Communications					11,047	(9,826)	-	15,000
5341	Professional services	-	-	-	-	35,700	-	-	-
	<i>Information Technology Services (75%)</i>								
5020	CalPERS Unfunded Liability	-	-	-	-	71,010	-	-	71,010
	<i>Unfunded Actuarial Liability Payment (45%)</i>								
5343	Liability Insurance	-	-	-	-	40,000	58,000	-	58,000
5345	Property & Equip Insurance	-	-	-	-	36,300	31,300	-	36,300
5349	Fidelity Insurance	-	-	-	-	500	500	-	500
	Total Services and Supplies	24,420	(1,845)	223,558	-	194,557	79,974	-	180,810
	Total Department Expenditures	\$ 24,420	\$ (1,845)	\$ 223,558	\$ -	\$ 194,557	\$ 79,974	\$ -	\$ 180,810

Budget Recap

Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
Services & Supplies	24,420	(1,845)	223,558	-	194,557	79,974	-	180,810
Capital Outlay	-	-	-	-	-	-	-	-
Debt & Contingencies	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-
Total	\$ 24,420	\$ (1,845)	\$ 223,558	\$ -	\$ 194,557	\$ 79,974	\$ -	\$ 180,810

City of Live Oak
Fund 12
Department 1200 - Water Enterprise



Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
REVENUES									
4169	Water Usage Charges	\$ 873,133	\$ 873,379	\$ 940,336	\$ 798,235	\$ 920,000	\$ 615,822	\$ 920,000	\$ 925,000
4405	Penalty Charges	6,453	4,434	75	-	-	5,792	6,000	-
4404	Services Miscellaneous	-	1,913	(221)	975	-	314	315	-
4401	Interest Earnings	1,975	350	-	(44,294)	-	6,839	6,900	-
4601	Federal Grants	-	-	-	123,864	-	(35,003)	(35,000)	-
4172	Contributed Capital Grants	577,087	1,417,165	1,210,749	-	-	-	-	-
	TOTAL FUND REVENUES	\$ 1,458,648	\$ 2,297,241	\$ 2,150,939	\$ 878,780	\$ 920,000	\$ 593,764	\$ 898,215	\$ 925,000
EXPENDITURES									
5001	Salaries Elected	\$ 1,951	\$ 2,182	\$ 2,321	\$ 1,751	\$ 2,970	\$ 1,882	\$ 2,970	\$ -
5003	Salaries Permanent	184,043	292,850	331,287	340,085	342,368	307,157	342,368	468,095
5005	Salaries Extra Help	22,091	23,232	10,110	7,987	-	9,813	-	-
5006	Outsourced Personnel	22,512	-	-	-	-	-	-	-
5007	Overtime	3,241	4,509	2,412	4,479	-	3,733	-	-
5010	Technology Allowance	-	247	293	248	270	202	270	270
5011	Car Allowance	1,095	1,689	2,001	1,793	1,950	1,564	1,950	2,340
5012	Bilingual Pay	-	3,687	4,494	4,019	4,125	3,345	4,125	3,225
5013	Social Security	12,633	19,067	19,608	21,212	21,881	19,383	21,881	29,022
5015	Medicare	2,954	4,459	4,653	5,009	5,117	4,568	5,117	6,787
5017	Unemployment Insurance	2,610	2,854	3,361	3,061	2,344	3,007	2,344	2,293
5019	Workers Compensation	11,843	12,173	12,665	14,554	21,447	12,214	21,447	29,192
5020	CalPERS Unfunded Liability	38,323	26,114	28,665	20,839	31,400	10,054	31,400	-
	<i>\$157,000 (20%)</i>								
5021	CalPERS City employer rate	16,449	27,851	31,880	35,419	40,364	28,313	40,364	55,067
5022	Noncash pension expense GASB 68	41,292	(39,584)	11,384	17,686	-	-	-	-
5023	CalPERS Employee rate paid by City	5,885	6,069	6,217	6,709	6,879	4,906	6,879	8,808
5024	OPEB ARC Expense	187	197	(34)	(630)	-	-	-	-
5025	Health Insurance	49,194	68,014	81,055	80,038	128,380	80,100	128,380	134,877
5027	Dental Insurance	3,706	3,901	4,254	4,552	5,168	3,633	5,168	6,662
5029	Vision Insurance	734	886	962	1,101	1,053	848	1,053	1,423
5031	Life Insurance	682	818	932	1,031	979	720	979	1,206
	Total Salaries & Benefits	421,425	461,215	558,521	570,943	616,695	495,442	616,695	749,267
5301	Office Supplies	2,579	2,012	1,431	3,104	2,000	1,743	2,000	2,000
5303	Operating Supplies	3,611	3,374	2,363	3,023	2,500	3,583	2,500	2,500
5305	Chemicals	25,245	39,446	47,312	68,090	63,000	48,951	63,000	63,000
5307	Fuel	3,429	2,925	1,252	2,079	3,000	903	3,000	3,000
5309	Safety Items	1,118	753	1,249	578	800	1,008	800	800
5311	Repair & Maintenance	29,952	32,246	60,142	62,438	35,000	24,216	35,000	35,000
5312	Repair Distribution System	-	182	9,667	950	-	-	-	-
5313	Repair & Maint Buildings	54	-	-	-	-	384	-	-
5315	Repair & Maint Vehicles	3,841	4,248	3,724	3,948	-	2,892	-	-
5317	Maint & Service Contracts	16,058	8,688	10,764	11,560	18,000	9,190	18,000	18,000
5319	Small Tools and Equip	3,238	1,912	5,997	3,643	3,500	381	3,500	3,500
5321	Rents & Leases	8,450	5,337	6,683	1,049	6,000	4,019	6,000	6,000
5323	Communications	1,828	4,198	3,682	3,626	4,200	3,266	4,200	4,200
5325	Advertising	-	-	-	483	-	-	-	-
	Tree Trimming								10,000
5327	Postage	6,103	4,761	7,638	8,086	7,700	5,643	7,700	7,700
5329	Printing & Copying	3,759	3,768	3,922	6,443	4,700	4,381	4,700	4,700
5331	Travel, Lodging & Meals	200	969	-	-	-	-	-	-
5333	Dues & Subscriptions	4,049	-	854	695	1,000	2,716	3,000	3,000
5335	Professional Dev	759	6,023	845	1,016	4,000	296	2,000	2,000
5337	Licenses & Permits	13,125	15,765	17,965	19,819	20,000	14,296	20,000	20,000
5339	Utilities	161,652	190,532	198,257	280,723	255,000	185,656	255,000	255,000
	<i>Power</i>								
5341	Professional Services	182,474	103,124	155,066	108,134	100,000	67,967	100,000	100,000
	<i>Well 7 & SCADA backwash control programming (\$3,000)</i>								
	<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	20,509	21,000	28,359	21,000	21,000
5345	Property & Other Insur	11,709	15,471	15,106	23,424	23,400	26,435	23,400	23,400
5349	Fidelity Insurance	199	210	220	231	231	243	231	231
5353	Special Dept Expense	175	175	160	220	500	-	500	500
	Total Services/Supplies	499,004	458,929	570,207	633,871	575,531	436,528	575,531	585,531
5501	Principal	40,000	-	-	-	40,000	-	40,000	40,000
5503	Interest	44,200	21,253	40,800	39,249	38,250	-	38,250	36,000
	Total Debt Service	84,200	21,253	40,800	39,249	78,250	-	78,250	76,000

City of Live Oak
Fund 12
Department 1200 - Water Enterprise



Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
5703	Equipment	-	775	19,151	20,854	35,000		35,000	-
	PLCS (\$2,000)								
	Rolling Door - Chem Building - Well 3 (\$10,000)								
	2 Sheds (Well 4 & pump station, \$8,000)								
	CPUs at wells 3, 4 & BPS (\$20,000)								20,000
	Well site radios (\$20,000)								20,000
	Backwash control panels (\$6,700)								6,700
	Security system with cameras								30,000
5703	Vehicles					47,500		47,500	-
	Utility Truck								
	Backhoe (Streets, Water, Sewer, Parks)								
5705	Grant Funded Projects	577,087	-	-		200,000	26,373	200,000	-
	Transfer switches (\$45,000)								
	Chemical tanks (\$30,000)								
	Backflow cage covers (\$50,000)								
	MXU's (\$75,000)								75,000
	Total Capital Outlay	577,087	775	19,151	20,854	282,500	26,373	282,500	76,700
5901	Interfund Transfer	-	-	21,250					
5903	Legal Cost Transfer	7,760	5,919	6,000	5,001	5,000	-	5,000	5,000
5905	Finance Cost Transfer	14,897	12,971	13,001	18,000	18,000	-	18,000	18,000
5909	General Govt Transfer	10,101	14,899	14,892	11,000	11,000	-	11,000	11,000
5911	Engineering Transfer	1,200	3,170	5,615	3,200	3,200	-	3,200	3,200
	Total Interfund Transfers	33,958	36,959	60,758	37,201	37,200	-	37,200	37,200
	TOTAL FUND EXPENDITURES	\$ 1,615,674	\$ 979,131	\$ 1,249,436	\$ 1,302,118	\$ 1,590,176	\$ 958,343	\$ 1,590,176	\$ 1,524,698

Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Adopted Budget FY 2020-21	Actuals Thru 5-13-21 FY 2020-21	Proposed Budget FY 2021-22	Actuals Thru 6-30-21 FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
Salaries & Benefits	\$ 421,425	\$ 461,215	\$ 558,521	\$ 570,943	\$ 616,695	\$ 495,442	\$ 616,695	\$ 749,267
Services & Supplies	499,004	458,929	570,207	633,871	575,531	436,528	575,531	585,531
Capital Outlay	577,087	775	19,151	20,854	282,500	26,373	282,500	76,700
Debt & Contingencies	84,200	21,253	40,800	39,249	78,250	-	78,250	76,000
Transfers	33,958	36,959	60,758	37,201	37,200	-	37,200	37,200
Total	\$ 1,615,674	\$ 979,131	\$ 1,249,436	\$ 1,302,118	\$ 1,590,176	\$ 958,343	\$ 1,590,176	\$ 1,524,698

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	Actual FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
REVENUES									
4401	Sewer Usage Charges	\$ 2,272,082	\$ 2,318,010	\$ 2,378,200	\$ 2,436,477	\$ 2,500,000	\$ 1,639,246	\$ 2,500,000	\$ 2,500,000
4405	Penalty Charges	17,706	10,289	215	-	10,000	26,956	10,000	10,000
4169	Interest Earnings	68,096	60,838	1,820	(19,648)	-	29,261	-	30,000
4301	Interfund Transfer	-	-	21,250	-	-	-	-	-
46XX	Federal Grants ("P" Street Lift Station)	-	-	-	-	900,000	-	-	900,000
46XX	State Grants (Sewer Plant Solar Project)	-	-	-	-	1,680,000	-	-	1,680,000
	TOTAL FUND REVENUES	\$ 2,357,884	\$ 2,389,137	\$ 2,401,485	\$ 2,416,829	\$ 5,090,000	\$ 1,695,463	\$ 2,510,000	\$ 5,120,000
EXPENDITURES									
5001	Salaries Elected	\$ 1,951	\$ 2,164	\$ 2,321	\$ 1,751	\$ 2,970	\$ 1,882	\$ 2,970	\$ -
5003	Salaries Permanent	265,955	398,668	437,869	465,422	622,814	402,374	622,814	581,032
5005	Salaries Extra Help	26,133	26,966	10,092	7,987	18,263	9,813	18,263	-
50XX	Operator in Training Program	-	-	-	-	48,000	-	48,000	-
5006	Outsourced Personnel	33,768	-	121,500	78,780	-	-	-	-
5007	Overtime	2,803	4,039	2,251	4,739	-	3,512	-	4,000
5009	Certificate Pay	-	-	-	-	-	-	-	-
5010	Technology Allowance	-	495	585	495	540	405	540	540
5011	Car Allowance	4,279	5,960	6,745	6,001	6,315	5,265	6,315	5,910
5012	Bilingual Pay	1,925	3,818	4,700	4,150	4,125	3,535	4,125	3,600
5013	Social Security	18,118	25,577	26,054	28,925	38,798	25,248	38,798	36,024
5015	Medicare	4,238	5,982	6,227	6,859	9,073	5,974	9,073	8,425
5017	Unemployment Insurance	2,918	3,244	3,541	3,493	3,754	3,391	3,754	2,621
5019	Workers Compensation	57,395	58,995	61,375	70,531	39,651	59,193	39,651	35,661
5020	CalPERS Unfunded Liability	61,317	69,639	76,441	38,899	47,100	26,810	47,100	-
	<i>\$157,000 (30%)</i>								
5021	CalPERS City employer rate	26,946	40,428	45,834	50,536	70,754	39,612	70,754	71,544
5023	CalPERS Employee rate paid by City	12,832	13,057	13,230	14,312	14,843	10,420	14,843	15,454
5025	CalPERS Employee rate paid by City	60,043	80,994	97,511	94,715	218,554	99,120	218,554	164,623
5027	Dental Insurance	4,199	4,773	4,799	5,394	8,625	4,146	8,625	7,471
5029	Vision Insurance	818	1,001	1,058	1,264	1,762	948	1,762	1,577
5031	Life Insurance	815	985	1,068	1,216	1,519	839	1,519	1,368
	Total Salaries & Benefits	586,453	746,785	923,203	885,469	1,157,460	702,487	1,157,460	939,850
5301	Office Supplies	2,898	2,226	1,854	3,079	2,800	1,988	2,800	2,800
5303	Operating Supplies	12,156	5,252	4,398	7,039	6,000	4,389	6,000	6,000
5305	Chemicals	1,982	10,469	13,751	23,786	15,000	16,172	18,000	20,000
5307	Fuel	9,597	13,503	10,403	14,139	16,000	10,711	16,000	16,000
5308	Inventory	2,584	13,769	10,124	13,442	15,000	-	15,000	15,000
5309	Safety Items	1,559	2,635	2,233	2,591	2,500	2,461	2,500	2,500
5311	Repair/Maint WWTP	86,753	90,737	123,077	199,080	325,000	189,574	325,000	325,000
	<i>Aeration Rehab</i>								
	<i>In plant pump station update/grade (\$5,000)</i>								5,000
	<i>Oxidation ditch diffuser repair (\$100,000)</i>								100,000
	<i>Lagoon Cleanup (\$10,000)</i>								10,000
5312	Repairs/Maint Collection System	66,266	43,775	14,935	51,338	50,000	12,434	50,000	50,000
5313	Repair & Maint Buildings	393	66	73	7,146	15,000	1,929	15,000	15,000
5315	Repair & Maint Vehicles	4,826	2,240	22,281	25,362	25,000	4,578	25,000	25,000
5317	Maint & Service Contracts	34,044	26,291	11,564	11,716	50,000	9,190	50,000	50,000
5319	Small Tools and Equip	8,630	10,258	6,403	7,453	4,800	2,491	4,800	4,800
5321	Rents & Leases	10,084	11,671	11,321	5,940	12,500	7,880	12,500	12,500
5323	Communications	6,519	10,385	22,490	8,022	8,104	7,843	8,104	8,104
5325	Advertising	1,450	-	490	490	600	-	600	600
5327	Postage	6,122	4,673	8,021	8,092	7,500	5,633	7,500	7,500
5329	Printing & Copying	4,142	3,768	3,922	6,443	4,000	4,381	4,000	4,000
5333	Dues & Subscriptions	1,395	10	4,764	5,747	2,000	(1,590)	2,000	2,000
5335	Professional Dev	541	125	510	295	2,000	749	2,000	2,000
5337	Licenses & Permits	19,728	20,126	29,628	10,355	30,000	24,425	30,000	30,000
5338	Utilities - Sewage Plant	137,169	159,788	152,436	183,423	165,000	139,228	165,000	165,000
5339	Utilities	45,598	31,721	44,632	37,585	45,000	25,566	45,000	45,000
5341	Professional Services	487,382	232,977	257,635	233,488	215,000	277,701	300,000	300,000
	<i>Accounting services</i>								
	<i>ByPass Actuator Connection & Programming (\$7K) for SCADA</i>								
	<i>SCADA Services</i>								
	<i>Information Technology Services (12.5%)</i>								
5343	Liability Insurance	33,407	27,114	34,511	44,478	44,478	61,529	44,478	63,000
5345	Property & Other Insurance	38,177	50,294	48,909	76,196	76,196	85,558	76,196	86,000
5349	Fidelity Insurance	342	359	377	396	396	416	396	500
5353	Special Departmental Expense	280	280	280	-	500	103	500	500
5360	Sludge Removal	13,848	18,734	9,138	125	50,000	31,399	50,000	50,000
	<i>Move sludge to superfund site</i>								
5400	Bad Debt Expense	-	-	(3,154)	-	-	-	-	-
	Total Debt Service	1,037,872	793,246	847,005	987,246	1,190,374	926,738	1,278,374	1,423,804
5501	Principal	-	-	-	-	202,852	-	202,852	202,852
5503	Interest	84,129	103,044	77,092	74,868	74,720	-	74,720	73,000
	Total Debt Service	84,129	103,044	77,092	74,868	277,572	-	277,572	275,852

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	Actual FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
5701	Buildings & Structures <i>Connect Peach Tree & Garden Glenn to Water (\$40,000)</i> <i>Radios (\$60,000)</i>	-	-	-		70,000	30,154	70,000	60,000
5703	Vehicles <i>Truck (\$30,000)</i> <i>Backhoe (Streets, Water, Sewer, Parks; \$150,000 @ 25%)</i>	-	-	-		67,500	-	67,500	-
5704	Equipment <i>CPU (\$100,000 from FY 23; \$120,000 for FY 24)</i> <i>Motor control equipment & mowing attachment (\$10,000)</i> <i>Collection System Video (\$25,000)</i> <i>MCC 31 Control Panel (originally in FY 22)</i> <i>Fire alarm system (originally in FY 22)</i> <i>Rehab #2 Aerator in Solid Basin</i> <i>Bin for Sludge Press (\$10)</i> <i>Sewer Pump Replacement (\$30,000)</i>	-	-	-		150,000	-	100,000	120,000
5705	Capital Projects <i>Headworks Rehab (\$2,000,000; offset by Grant amount of \$2,000,000)</i> <i>P Street Lift Station (\$2,750,000; Sewer portion = \$2,200,000 offset by Federal Stimulus Funds of \$900,000)</i> <i>Sewer Plant Solar Project (\$2,430,000 offset by State Water Grant = \$1,680,000)</i> Total Capital Outlay	-	-	-	(27,925)	3,730,000	11,469	3,730,000	- 2,000,000
5901	Interfund Transfers <i>Transfers to Fund 5900 - Capital Equipment</i> <i>Purchase Reserve for Vacuum Truck (\$125,000 / year * 4 years)</i>	-	-	-	-	125,000		125,000	125,000
5903	Legal Cost Transfer	17,756	10,540	10,792	6,001	6,000		6,000	6,000
5905	Finance Cost Transfer	33,799	22,946	23,198	28,197	28,200		28,200	28,200
5909	General Govt Transfer	23,200	26,502	26,599	21,006	21,006		21,006	21,006
5911	Engineering Cost Transfer	2,900	5,698	10,709	11,701	11,700		11,700	11,700
	Total Interfund Transfers	77,655	65,686	71,298	66,905	191,906	-	191,906	191,906
	TOTAL FUND EXPENDITURES	\$ 1,786,109	\$ 1,708,761	\$ 1,918,598	\$ 1,986,563	\$ 6,834,812	\$ 1,670,848	\$ 6,872,812	\$ 5,181,412

Budget Recap

Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	- Actual FY 2021-22	#REF! Adopted FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
Salaries & Benefits	\$ 586,453	\$ 746,785	\$ 923,203	\$ 885,469	\$ 1,157,460	\$ 702,487	\$ 1,157,460	\$ 939,850
Services & Supplies	1,037,872	793,246	847,005	987,246	1,190,374	926,738	1,278,374	1,423,804
Capital Outlay	-	-	-	(27,925)	4,017,500	41,623	3,967,500	2,350,000
Debt & Contingencies	84,129	103,044	77,092	74,868	277,572	-	277,572	275,852
Transfers	77,655	65,686	71,298	66,905	191,906	-	191,906	191,906
Total	\$ 1,786,109	\$ 1,708,761	\$ 1,918,598	\$ 1,986,563	\$ 6,834,812	\$ 1,670,848	\$ 6,872,812	\$ 5,181,412

City of Live Oak
Fund 14
Department 1400 Streets/Roads



Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
REVENUES									
4157	Cal Trans Reimbursement	\$ 8,008	\$ 6,673	\$ 6,673	\$ 8,008	\$ 6,000	\$ -	\$ 6,000	\$ 6,000
4158	Recology Road Maint	5,380	12,231	15,362	-	-	-	-	-
4159	Traffic Congestion Relief	9,902	9,938	-	-	-	-	-	-
4169	Interest Earnings	5,826	7,179	352	(2,814)	1,000	6,230	1,000	1,000
4301	Interfund Transfer	-	33,412	-	-	-	-	-	-
4500	2103 Gas Tax	26,537	53,332	93,759	66,971	53,000	34,362	80,636	93,088
4501	2105 Gas Tax	43,827	40,923	55,656	48,270	35,000	21,716	56,683	61,643
4503	2106 Gas Tax	31,205	28,539	42,683	32,397	23,000	14,614	36,622	39,461
4505	2107 Gas Tax	54,455	51,100	70,696	57,062	35,000	30,238	67,902	74,042
4507	2107.5 Gas Tax	2,000	2,000	4,000	452	-	1,548	2,000	2,000
4508	State Gas Tax Rehab	-	43,115	155,711	199,590	165,000	84,548	203,739	232,222
4509	State Gas Tax Prior Yrs	165,689	111,278	-	-	-	-	-	-
4601	Grant Proceeds	7,500	-	-	-	963,000	-	963,000	963,000
	(Pennington Rd West)								
	TOTAL FUND REVENUES	\$ 360,329	\$ 399,720	\$ 444,890	\$ 409,936	\$ 1,281,000	\$ 193,256	\$ 1,417,582	\$ 1,472,456

Acct #	Description	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	Adopted Budget FY 2022-23	Actuals Thru X-XX-2023 FY 2022-23
EXPENDITURES									
5003	Salaries Permanent	\$ 36,349	\$ 98,161	\$ 96,020	\$ 93,514	\$ 92,663	\$ 100,652	\$ 98,000	\$ 146,393
5005	Salaries Extra Help	9,966	12,035	10,166	7,987	18,263	10,771	18,263	-
5006	Outsourced personnel	11,256	-	-	-	-	-	-	-
5007	Overtime	1,543	2,625	1,768	3,691	-	3,023	-	-
5011	Car Allowance	25	-	-	-	-	-	-	60
5012	Bilingual Pay	150	300	363	350	300	305	300	450
5013	Social Security	2,904	6,773	6,227	6,494	5,745	6,901	8,000	9,076
5015	Medicare	679	1,584	1,457	1,519	1,344	1,614	2,500	2,122
5017	Unemployment Insurance	836	1,270	1,009	1,099	543	1,036	1,500	655
5019	Workers Compensation	2,234	2,296	2,389	2,745	7,181	3,072	7,181	10,771
5019	CalPERS Unfunded Liability	-	17,410	19,110	13,893	7,850	8,043	7,850	-
5021	CalPERS City employer rate	2,498	9,978	10,456	11,333	11,075	10,225	11,075	16,482
5023	CalPERS Employee rate paid by City	385	417	450	497	486	409	486	543
5025	Health Insurance	6,429	18,251	19,956	19,775	25,008	20,943	25,008	39,832
5027	Dental Insurance	531	1,201	926	994	957	869	957	1,709
5029	Vision Insurance	101	209	191	266	205	208	205	375
5031	Life Insurance	117	239	212	242	208	194	208	324
	Total Salaries & Benefits	76,003	172,749	170,700	164,399	171,828	168,265	181,533	228,792
5301	Office Supplies	2,446	1,913	1,266	2,708	2,500	2,089	2,500	2,500
5303	Operating Supplies	3,200	1,388	2,091	1,915	2,500	1,549	2,500	2,500
5305	Chemicals	-	256	341	-	-	-	-	-
5307	Fuel	801	230	623	3,065	3,000	2,093	3,000	3,000
5308	Signs	1,041	1,588	3,770	2,023	4,000	771	4,000	4,000
5309	Safety Items	2,126	1,815	3,044	3,627	2,450	2,426	2,450	2,450
5311	Repair & Maintenance	27,449	(7,952)	8,031	9,236	12,000	4,878	12,000	12,000
5315	Repair & Maint Vehicles	4,051	2,610	2,813	3,741	5,000	2,021	5,000	5,000
5317	Maintenance & Service Contract	-	-	-	544	-	-	-	-
5319	Small Tools and Equip	1,582	2,656	6,148	636	1,000	730	1,000	1,000
	<i>Viber Plate Tool for road repair</i>								2,000
5321	Rents & Leases	180	647	1,664	1,786	750	1,481	750	750
5323	Communications	1,998	1,461	1,549	929	1,884	1,153	1,884	1,900
5329	Printing & Copying	696	243	154	-	1,200	235	1,200	1,200
5331	Travel, Lodging & Meals	-	1,062	-	-	-	-	-	-
5333	Dues & Subscriptions	815	961	1,309	1,554	1,500	1,678	1,500	1,500
5335	Professional Dev.	-	-	453	384	500	-	500	500
5337	Licenses & Permits	1,171	-	1,107	1,488	1,500	1,045	1,500	1,500
5339	Utilities	1,353	1,830	2,344	7,191	6,000	8,629	8,000	9,000
	Tree trimming	-	-	-	-	-	-	-	15,000
5341	Professional Services	11,097	41,759	34,740	43,540	50,450	60,818	65,000	65,000
5341	Street Sweeping Services	22,810	-	26,957	22,810	26,000	18,663	26,000	26,000
5343	Liability Insurance	3,243	3,341	3,352	4,338	4,338	5,971	6,000	6,200
5345	Property & Other Insur	1,524	1,785	1,436	2,783	2,783	1,934	2,783	-
5349	Fidelity Insurance	28	30	31	33	500	35	500	500
5353	Special Department Expense	-	-	1	-	500	-	500	500
	Total Services and Supplies	87,611	57,623	103,223	114,331	130,355	118,199	148,567	164,000

City of Live Oak
Fund 14
Department 1400 Streets/Roads



Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
5704	Software					30,000	-	30,000	100,000
	<i>Pavement assessment program</i>								
5703	Vehicles & Heavy Equip	-	-	28,326	-	92,500	-	92,500	42,000
	<i>Tractor & Mower (\$45,000 & \$15,000) - shared with parks & sewers</i>								-
	<i>Pickup truck (42,000)</i>								
	<i>Crack Sealer (\$95,000)</i>								
	<i>Utility Truck (Water, Streets; \$50,000)</i>								
	<i>Backhoe (Streets, Water, Sewer, Parks; \$150,000 @ 25%)</i>								
5705	Capital Projects								
	<i>Pennington Road West (offset by grant revenue of \$963,000)</i>	-	-	146,000	25,779	1,094,000	-	1,094,000	-
	Total Equipment & Projects	-	-	174,326	25,779	1,216,500	-	1,216,500	142,000
5901	Interfund Transfer	39,980	2,200	-		-	-	-	-
5903	Legal Cost Transfer	1,120	1,804	1,899	1,899	1,900		1,900	1,900
5905	Finance Cost Transfer	2,100	3,797	3,899	9,000	9,000		9,000	9,000
5909	General Govt Transfer	1,400	4,399	4,468	4,501	4,501		4,501	4,501
5911	Engineering Transfer	201	941	1,755	1,000	1,000		1,000	1,000
	Total Interfund Transfers	44,801	13,141	12,021	16,400	16,401	-	16,401	16,401
	TOTAL FUND EXPENDITURES	\$ 208,415	\$ 243,513	\$ 460,270	\$ 320,909	\$ 1,535,084	\$ 286,464	\$ 1,563,001	\$ 551,193

Budget Recap	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	Adopted Budget FY 2022-23	Actuals Thru X-XX-2023 FY 2022-23
Category	\$ 76,003	\$ 172,749	\$ 170,700	\$ 164,399	\$ 171,828	\$ 168,265	\$ 181,533	\$ 228,792
Salaries & Benefits	87,611	57,623	103,223	114,331	130,355	118,199	148,567	164,000
Services & Supplies	-	-	174,326	25,779	1,216,500	-	1,216,500	142,000
Capital Outlay	-	-	-	-	-	-	-	-
Debt & Contingencies	44,801	13,141	12,021	16,400	16,401	-	16,401	16,401
Transfers	\$ 208,415	\$ 243,513	\$ 460,270	\$ 320,909	\$ 1,535,084	\$ 286,464	\$ 1,563,001	\$ 551,193
Total								

City of Live Oak
Fund 14
Department 1415 - Storm Drains



Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
5311	Repair & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ -
	<i>* Culvert Cleanng & Repair: tool and equipment to clean and maintain culverts, drainage ditches, and staff hours.</i>								25,000
	<i>* Storm Station Repairs: Pumps, motors, control pannels, and discharge gates.</i>								25,000
5337	Licenses & Permits	320	352	419	-	-	-	-	-
5339	Utilities	1,699	1,401	1,453	1,635	1,500	686	1,500	1,500
5341	Professional Services	388	-	58	2,083	-	-	15,000	15,000
	Total Services and Supplies	2,407	1,753	1,930	3,718	3,000	686	18,000	66,500
	TOTAL FUND EXPENDITURES	\$ 2,407	\$ 1,753	\$ 1,930	\$ 3,718	\$ 3,000	\$ 686	\$ 18,000	\$ 66,500

Budget Recap

Category	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Supplies	2,407	1,753	1,930	3,718	3,000	686	18,000	66,500
Capital Outlay	-	-	-	-	-	-	-	-
Debt & Contingencies	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-
Total	\$ 2,407	\$ 1,753	\$ 1,930	\$ 3,718	\$ 3,000	\$ 686	\$ 18,000	\$ 66,500

Fund Recap

Category	Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
Beginning Fund Balance	\$ 221,160	\$ 370,667	\$ 525,121	\$ 507,811	\$ 593,120	\$ 593,120	\$ 593,120	\$ 429,701
Revenues & Transfers in	360,329	399,720	444,890	409,936	1,281,000	193,256	1,417,582	1,472,456
Expenditures & Transfers out	210,822	245,266	462,201	324,627	1,538,084	287,150	1,581,001	617,693
Ending Fund Balance	\$ 370,667	\$ 525,121	\$ 507,811	\$ 593,120	\$ 336,036	\$ 499,226	\$ 429,701	\$ 1,284,464

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



Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
REVENUES									
4511	Transportation Tax Non Transit	\$ 403,657	\$ 420,827	\$ 371,141	\$ -	\$ 390,000	\$ -	\$ 580,000	\$ 400,000
4169	Interest Earnings	13,367	11,414	1,583	(1,272)	-	2,793	-	-
4301	Interfund Transfer	320	-	-	-	-	-	-	-
TOTAL FUND REVENUES		\$ 417,344	\$ 432,241	\$ 372,724	\$ (1,272)	\$ 390,000	\$ 2,793	\$ 580,000	\$ 400,000
EXPENDITURES									
5311	Repair & Maintenance	\$ -	\$ -	\$ 34	\$ -	\$ -	-	-	-
5333	Dues & Subscriptions	815	1,062	1,309	1,555	1,600	1,678	-	-
5341	Professional Services	2,960	8,511	1,945	9,032	3,000	781	-	-
Total Services and Supplies		3,775	9,573	3,287	10,587	4,600	2,459	-	-
5705	Capital Projects	-	-	1,223,967	19,154	42,000	-	-	1,100,000
Pennington (\$1.1M)									
Total Capital Outlay		-	-	1,223,967	19,154	42,000	-	-	1,100,000
5901	Interfund Transfer	382,749	38,823	55,955	-	-	-	-	-
5903	Legal Cost Transfer	158	72	102	101	100	-	100	100
5905	Finance Cost Transfer	200	265	300	299	300	-	300	300
5909	General Govt Transfer	198	298	297	301	300	-	300	300
5911	Engineering Cost Transfer	-	57	174	99	100	-	100	100
Total Interfund Transfers		383,305	39,515	56,828	800	800	-	800	800
TOTAL FUND EXPENDITURES		\$ 387,080	\$ 49,088	\$ 1,284,083	\$ 30,541	\$ 47,400	\$ 2,459	\$ 800	\$ 1,100,800
Budget Recap									
Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Adopted Budget FY 2020-21	Actuals Thru 5-13-21 FY 2020-21	Actuals Thru 6-30-21 FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22	Proposed Budget FY 2021-22	
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Services & Supplies	3,775	9,573	3,287	10,587	4,600	2,459	-	-	
Capital Outlay	-	-	1,223,967	19,154	42,000	-	-	1,100,000	
Debt & Contingencies	-	-	-	-	-	-	-	-	
Transfers	383,305	39,515	56,828	800	800	-	800	800	
Total	\$ 387,080	\$ 49,088	\$ 1,284,083	\$ 30,541	\$ 47,400	\$ 2,459	\$ 800	\$ 1,100,800	
Fund Recap									
Category	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24	
Beginning Fund Balance	\$ 784,013	\$ 814,277	\$ 1,197,430	\$ 286,071	\$ 254,258	\$ 254,258	\$ 254,258	\$ 833,458	
Revenues & Transfers in	417,344	432,241	372,724	(1,272)	390,000	2,793	580,000	400,000	
Expenditures & Transfers out	387,080	49,088	1,284,083	30,541	47,400	2,459	800	1,100,800	
Ending Fund Balance	\$ 814,277	\$ 1,197,430	\$ 286,071	\$ 254,258	\$ 596,858	\$ 254,592	\$ 833,458	\$ 132,658	

Streets & Roads 814,277 1,197,430 286,071

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



Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
REVENUES		-							
4127	Vehicle Code Fines								
4511	Transportation Tax Non Transit	\$ 4,230	\$ 5,140	\$ 4,781	\$ 6,254	\$ 3,500	\$ 2,046	\$ 2,500	\$ 2,500
4169	Interest Earnings	6	73	10	(83)	-	1,223	1,500	1,500
	TOTAL FUND REVENUES	<u>\$ 4,236</u>	<u>\$ 5,213</u>	<u>\$ 4,791</u>	<u>\$ 6,171</u>	<u>\$ 3,500</u>	<u>\$ 3,269</u>	<u>\$ 4,000</u>	<u>\$ 4,000</u>
EXPENDITURES									
5913	Public Safety Expenditure	\$ 1,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Services and Supplies	1,400	-	-	-	-	-	-	-
	TOTAL FUND EXPENDITURES	<u>\$ 1,400</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Budget Recap		Revenues Expenditures FY 2018-19	Revenues Expenditures FY 2019-20	Revenues Expenditures FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
Category									
Salaries & Benefits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Supplies		1,400	-	-	-	-	-	-	-
Capital Outlay		-	-	-	-	-	-	-	-
Debt & Contingencies		-	-	-	-	-	-	-	-
Transfers		-	-	-	-	-	-	-	-
Total		<u>\$ 1,400</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Recap		Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
Category									
Beginning Cash Balance		\$ (1,236)	\$ 1,600	\$ 6,813	\$ 11,604	\$ 17,775	\$ 17,775	\$ 17,775	\$ 21,775
Revenues & Transfers in		4,236	5,213	4,791	6,171	3,500	3,269	4,000	4,000
Expenditures & Transfers out		1,400	-	-	-	-	-	-	-
Ending Fund Balance		<u>\$ 1,600</u>	<u>\$ 6,813</u>	<u>\$ 11,604</u>	<u>\$ 17,775</u>	<u>\$ 21,275</u>	<u>\$ 21,044</u>	<u>\$ 21,775</u>	<u>\$ 25,775</u>

City of Live Oak
Fund 17
Department 1700 - COPS



Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
REVENUES									
4607	COPS Grant	\$ 111,221	\$ 154,373	\$ 46,285	\$ 4,676	\$ 150,000	\$ 535,126	\$ 150,000	\$ 150,000
4169	Interest Earnings	6,123	5,931	140	(3,118)	-	6,208	5,000	5,000
	TOTAL FUND REVENUES	\$ 117,344	\$ 160,304	\$ 46,425	\$ 1,558	\$ 150,000	\$ 541,334	\$ 155,000	\$ 155,000
EXPENDITURES									
5319	Small Tools and Equipment	\$ 42,054	\$ 92,684	\$ 13,491	\$ 4,203	\$ 50,000	\$ 38,680	\$ 50,000	\$ 50,000
5337	Licenses & Permits	-	-	-	-	-	-	-	-
5353	Special Departmental Expense <i>Facility cameras</i>	30	83,915	152	97	-	4,590	5,000	5,000
	Total Services and Supplies	42,084	176,599	13,643	4,300	50,000	43,270	55,000	55,000
5703	Vehicles & Equipment	69,137	(16,519)	32,643	376	-	100,472	100,450	-
	Total Capital Outlay	69,137	(16,519)	32,643	376	-	100,472	100,450	-
	TOTAL FUND EXPENDITURES	\$ 111,221	\$ 160,080	\$ 46,285	\$ 4,676	\$ 50,000	\$ 143,742	\$ 155,450	\$ 55,000
Budget Recap									
	Category	Revenues Expenditures FY 2018-19	Revenues Expenditures FY 2019-20	Revenues Expenditures FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Services & Supplies	42,084	176,599	13,643	4,300	50,000	43,270	55,000	55,000
	Capital Outlay	69,137	(16,519)	32,643	376	-	100,472	100,450	-
	Debt & Contingencies	-	-	-	-	-	-	-	-
	Transfers	-	-	-	-	-	-	-	-
	Total	\$ 111,221	\$ 160,080	\$ 46,285	\$ 4,676	\$ 50,000	\$ 143,742	\$ 155,450	\$ 55,000
Fund Recap									
	Category	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	Beginning Cash Balance	\$ 233,509	\$ 239,632	\$ 239,856	\$ 239,996	\$ 236,878	\$ 236,878	\$ 236,878	\$ 236,428
	Revenues & Transfers in	117,344	160,304	46,425	1,558	150,000	541,334	155,000	155,000
	Expenditures & Transfers out	111,221	160,080	46,285	4,676	50,000	143,742	155,450	55,000
	Ending Fund Balance	\$ 239,632	\$ 239,856	\$ 239,996	\$ 236,878	\$ 336,878	\$ 634,470	\$ 236,428	\$ 336,428

City of Live Oak
Fund 18
Department 1800 - Sidewalk Improvement



Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
REVENUES									
4169	Interest Earnings	\$ 318	\$ 273	\$ 7	\$ (93)	\$ 100	\$ 335	\$ -	\$ 500
	TOTAL FUND REVENUES	\$ 318	\$ 273	\$ 7	\$ (93)	\$ 100	\$ 335	\$ -	\$ 500
EXPENDITURES									
5705	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ 17,500	\$ -	\$ -	\$ -
	Total Capital Outlay	-	-	-	-	17,500	-	-	-
	TOTAL FUND EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 17,500	\$ -	\$ -	\$ -
Budget Recap									
	Category	Revenues Expenditures FY 2018-19	Revenues Expenditures FY 2019-20	Revenues Expenditures FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Services & Supplies	-	-	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	17,500	-	-	-
	Debt & Contingencies	-	-	-	-	-	-	-	-
	Transfers	-	-	-	-	-	-	-	-
	Total	\$ -	\$ -	\$ -	\$ -	\$ 17,500	\$ -	\$ -	\$ -
Fund Recap									
	Category	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	Beginning Fund Balance	\$ 17,451	\$ 17,769	\$ 18,042	\$ 18,049	\$ 17,956	\$ 17,956	\$ 17,956	\$ 17,956
	Revenues & Transfers in	318	273	7	(93)	100	335	-	500
	Expenditures & Transfers out	-	-	-	-	17,500	-	-	-
	Ending Fund Balance	\$ 17,769	\$ 18,042	\$ 18,049	\$ 17,956	\$ 556	\$ 18,291	\$ 17,956	\$ 18,456
		17,769	18,042	18,049					

City of Live Oak
Fund 20
Department 2000 - Street Lighting



Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
REVENUES									
4703	Assessments	\$ 54,832	\$ 54,959	\$ 56,229	\$ 1,099	\$ 54,464	\$ 26,415	\$ 54,464	\$ 54,464
	<i>Based on assessments provided to Council in September 2021</i>								
4157	Caltrans Reimbursement	1,775	1,627	1,331	1,775	-	-	-	-
4169	Interest Earnings	1,850	1,686	40	(454)	-	1,077	1,250	1,250
	Total Revenues	\$ 58,457	\$ 58,272	\$ 57,600	\$ 2,420	\$ 54,464	\$ 27,492	\$ 55,714	\$ 55,714
EXPENDITURES									
5339	Utilities	\$ 51,978	\$ 44,259	\$ 41,281	\$ 47,645	\$ 55,000	\$ 22,681	\$ 55,000	\$ 55,000
	Total Services and Supplies	51,978	44,259	41,281	47,645	55,000	22,681	55,000	55,000
5903	Legal Cost Transfer	400	1,155	1,201	-	2,400	-	2,400	2,400
5905	Finance Cost Transfer	800	2,469	2,601	-	3,200	-	3,200	3,200
5909	General Govt Transfer	500	2,799	2,878	-	3,200	-	3,200	3,200
	Total Interfund Transfers	1,700	6,423	6,680	-	8,800	-	8,800	8,800
	Total Expenditures	\$ 53,678	\$ 50,682	\$ 47,961	\$ 47,645	\$ 63,800	\$ 22,681	\$ 63,800	\$ 63,800
Budget Recap									
		Revenues	Revenues	Revenues	Actual	Adopted	Actuals		Proposed
	Category	Expenditures FY 2018-19	Expenditures FY 2019-20	Expenditures FY 2020-21	Revenues FY 2021-22	Budget FY 2022-23	Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Budget FY 2023-24
	Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Services & Supplies	51,978	44,259	41,281	47,645	55,000	22,681	55,000	55,000
	Capital Outlay	-	-	-	-	8,800	-	-	-
	Debt & Contingencies	-	-	-	-	-	-	-	-
	Transfers	1,700	6,423	6,680	-	2,400	-	8,800	8,800
	Total	\$ 53,678	\$ 50,682	\$ 47,961	\$ 47,645	\$ 66,200	\$ 22,681	\$ 63,800	\$ 63,800
Fund Recap									
		Actual	Actual	Actual	Actual	Adopted	Actuals		Proposed
	Category	Revenues FY 2018-19	Revenues FY 2019-20	Revenues FY 2020-21	Revenues FY 2021-22	Budget FY 2022-23	Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Budget FY 2023-24
	Beginning Fund Balance	\$ 111,183	\$ 115,962	\$ 123,552	\$ 133,192	\$ 87,967	\$ 87,967	\$ 87,967	\$ 79,881
	Revenues & Transfers in	58,457	58,272	57,600	2,420	54,464	27,492	55,714	55,714
	Expenditures & Transfers out	53,678	50,682	47,961	47,645	63,800	22,681	63,800	63,800
	Ending Fund Balance	\$ 115,962	\$ 123,552	\$ 133,192	\$ 87,967	\$ 78,631	\$ 92,778	\$ 79,881	\$ 71,795

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



Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
REVENUES									
4701	Mello Roos CFD 92-1	\$ 132,930	129,020	\$ 129,033	\$ 4,448	\$ 129,739	\$ 60,028	\$ 129,739	\$ 130,875
<i>Based on assessments provided to Council in August 2021</i>									
4301	Interfund Transfer	-	-	45,000	-	-	-	-	-
4169	Interest Earnings	2,997	2,471	(176)	(485)	-	748	800	800
TOTAL FUND REVENUES		\$ 135,927	\$ 131,491	\$ 173,857	\$ 3,963	\$ 129,739	\$ 60,776	\$ 130,539	\$ 131,675
EXPENDITURES									
5341	Professional Services	\$ 6,261	\$ 6,490	\$ 6,601	\$ 6,612	\$ 7,500	\$ 5,087	\$ 6,000	\$ 6,000
5353	Special Dept Expense	90,128	83,564	86,581	-	86,900	-	85,628	86,378
<i>Pass thru to Live Oak Unified (66% of assessment)</i>									
Total Services and Supplies		96,389	90,054	93,182	6,612	94,400	5,087	91,628	92,378
5903	Legal Cost Transfer	1,199	433	501	500	500	-	500	500
5905	Finance Cost Transfer	2,299	971	1,001	1,000	1,000	-	1,000	1,000
5909	General Govt Transfer	1,499	1,099	1,191	1,200	1,200	-	1,200	1,200
5913	Public Safety Transfer	53,000	53,000	54,000	-	54,000	-	54,000	100,000
Total Interfund Transfers		57,997	55,503	56,693	2,700	56,700	-	56,700	102,700
TOTAL FUND EXPENDITURES		\$ 154,386	\$ 145,557	\$ 149,875	\$ 9,312	\$ 151,100	\$ 5,087	\$ 148,328	\$ 195,078
Budget Recap									
Category		Revenues Expenditures FY 2018-19	Revenues Expenditures FY 2019-20	Revenues Expenditures FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
Salaries & Benefits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Supplies		96,389	90,054	93,182	6,612	94,400	5,087	91,628	92,378
Capital Outlay		-	-	-	-	-	-	-	-
Debt & Contingencies		-	-	-	-	-	-	-	-
Transfers		57,997	55,503	56,693	2,700	56,700	-	56,700	102,700
Total		\$ 154,386	\$ 145,557	\$ 149,875	\$ 9,312	\$ 151,100	\$ 5,087	\$ 148,328	\$ 195,078
Fund Recap									
Category		Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
Beginning Fund Balance		\$ 112,662	\$ 94,203	\$ 80,137	\$ 104,120	\$ 98,771	\$ 98,771	\$ 98,771	\$ 80,982
Revenues & Transfers in		135,927	131,491	173,857	3,963	129,739	60,776	130,539	131,675
Expenditures & Transfers out		154,386	145,557	149,875	9,312	151,100	5,087	148,328	195,078
Ending Fund Balance		\$ 94,203	\$ 80,137	\$ 104,120	\$ 98,771	\$ 77,410	\$ 154,460	\$ 80,982	\$ 17,579

City of Live Oak
Fund 22
Department 2200 - Fire Assessment



Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
REVENUES									
4703	Assessment	\$ 121,582	\$ 120,579	\$ 132,992	\$ 2,173	\$ 131,680	\$ 65,929	\$ 131,680	\$ 134,650
<i>Based on assessments provided to Council in September 2021</i>									
4169	Interest Earnings	28	732	(274)	-	-	8	50	50
	TOTAL FUND REVENUES	\$ 121,610	\$ 121,311	\$ 132,718	\$ 2,173	\$ 131,680	\$ 65,937	\$ 131,730	\$ 134,700
EXPENDITURES									
5903	Legal Cost Transfer	1,120	794	800	-	800		800	800
5905	Finance Cost Transfer	2,100	1,676	1,699	-	1,700		1,700	1,700
5909	General Govt Transfer	1,399	1,897	1,887	-	1,900		1,900	1,900
5913	Public Safety Transfer	112,100	113,100	163,000	-	109,800		109,800	115,000
	Total Interfund Transfers	116,719	117,467	167,386	-	114,200	-	114,200	119,400
	TOTAL FUND EXPENDITURES	\$ 116,719	\$ 117,467	\$ 167,386	\$ -	\$ 114,200	\$ -	\$ 114,200	\$ 119,400
Budget Recap									
	Category	Revenues FY 2018-19	Revenues FY 2019-20	Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Services & Supplies	-	-	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	114,200	-	-	-
	Debt & Contingencies	-	-	-	-	-	-	-	-
	Transfers	116,719	117,467	167,386	-	114,200	-	114,200	119,400
	Total	\$ 116,719	\$ 117,467	\$ 167,386	\$ -	\$ 228,400	\$ -	\$ 114,200	\$ 119,400
Fund Recap									
	Category	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	Beginning Fund Balance	\$ 6,443	\$ 11,334	\$ 15,178	\$ (19,490)	\$ (17,317)	\$ (17,317)	\$ (17,317)	\$ 213
	Revenues & Transfers in	121,610	121,311	132,718	2,173	131,680	65,937	131,730	134,700
	Expenditures & Transfers out	116,719	117,467	167,386	-	114,200	-	114,200	119,400
	Ending Fund Balance	\$ 11,334	\$ 15,178	\$ (19,490)	\$ (17,317)	\$ 163	\$ 48,620	\$ 213	\$ 15,513
		11,334	15,178	(19,490)					

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



Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
REVENUES									
4709	Fire Assessment <i>Based on assessments provided to Council in September 2021; 18% of total assessment</i>	\$ 97,906	\$ 106,881	\$ 115,073	\$ 282	\$ 114,855	\$ 65,089	\$ 114,855	\$ 131,455
4170	Interest Earnings	-	459	(198)	(123)	-	186	250	250
	TOTAL FUND REVENUES	\$ 97,906	\$ 107,340	\$ 114,875	\$ 159	\$ 114,855	\$ 65,275	\$ 115,105	\$ 131,705

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

Budget Recap		Revenues Expenditures FY 2018-19	Revenues Expenditures FY 2019-20	Revenues Expenditures FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24	
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
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Fund Recap								
	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
Category								
Beginning Fund Balance	\$ (3,617)	\$ (2,769)	\$ 8,817	\$ 27,704	\$ 25,069	\$ 25,069	\$ 25,069	\$ 11,974
Revenues & Transfers in	97,906	107,340	114,875	159	114,855	65,275	115,105	131,705
Expenditures & Transfers out	97,058	95,754	95,988	2,794	128,200	-	128,200	128,200
Ending Fund Balance	\$ (2,769)	\$ 8,817	\$ 27,704	\$ 25,069	\$ 11,724	\$ 90,344	\$ 11,974	\$ 15,479

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



Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
REVENUES									
4711	Police Assessment	\$ 265,516	\$ 289,855	\$ 312,073	\$ 766	\$ 311,482	\$ 176,518	\$ 311,482	\$ 365,147
	<i>Based on assessments provided to Council in September 2021; 50% of total assessment</i>								
4169	Interest Earnings	-	1,252	(546)	(23)	-	139	-	-
	TOTAL FUND REVENUES	\$ 265,516	\$ 291,107	\$ 311,527	\$ 743	\$ 311,482	\$ 176,657	\$ 311,482	\$ 365,147
EXPENDITURES									
5341	Professional Services	\$ 10,175	\$ 10,439	\$ 20,560	\$ 10,788	\$ 13,000	\$ 11,150	\$ 13,000	\$ 13,000
	Total Services and Supplies	10,175	10,439	20,560	10,788	13,000	11,150	13,000	13,000
5903	Legal Cost Transfer	2,560	1,877	1,899	1,900	1,900		1,900	1,900
5905	Finance Cost Transfer	4,901	3,969	4,000	4,000	4,000		4,000	4,000
5909	General Govt Transfer	3,299	4,600	4,568	4,600	4,600		4,600	4,600
5913	Public Safety Transfer	235,000	248,800	278,800	-	294,000		294,000	340,000
	Total Interfund Transfers	245,760	259,246	289,267	10,500	304,500	-	304,500	350,500
	TOTAL FUND EXPENDITURES	\$ 255,935	\$ 269,685	\$ 309,827	\$ 21,288	\$ 317,500	\$ 11,150	\$ 317,500	\$ 363,500
Budget Recap									
	Category	Revenues Expenditures FY 2018-19	Revenues Expenditures FY 2019-20	Revenues Expenditures FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Services & Supplies	10,175	10,439	20,560	-	-	11,150	13,000	13,000
	Capital Outlay	-	-	-	10,500	304,500	-	-	-
	Debt & Contingencies	-	-	-	-	-	-	-	-
	Transfers	245,760	259,246	289,267	-	294,000	-	304,500	350,500
	Total	\$ 255,935	\$ 269,685	\$ 309,827	\$ 10,500	\$ 598,500	\$ 11,150	\$ 317,500	\$ 363,500
Fund Recap									
	Category	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	Beginning Fund Balance	\$ (4,870)	\$ 4,711	\$ 26,133	\$ 27,833	\$ 7,288	\$ 7,288	\$ 7,288	\$ 1,270
	Revenues & Transfers in	265,516	291,107	311,527	743	311,482	176,657	311,482	365,147
	Expenditures & Transfers out	255,935	269,685	309,827	21,288	317,500	11,150	317,500	363,500
	Ending Fund Balance	\$ 4,711	\$ 26,133	\$ 27,833	\$ 7,288	\$ 1,270	\$ 172,795	\$ 1,270	\$ 2,917

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



Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
REVENUES									
4713	Animal Control Assessment	\$ 15,431	\$ 16,845	\$ 18,137	\$ 45	\$ 18,103	\$ 10,259	\$ 18,100	\$ 21,909
	<i>Based on assessments provided to Council in September 2021; 3% of total assessment</i>								
4169	Interest Earnings	-	78	(33)	(16)	-	290	500	-
	TOTAL FUND REVENUES	\$ 15,431	\$ 16,923	\$ 18,103	\$ 29	\$ 18,103	\$ 10,549	\$ 18,600	\$ 21,909

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

Budget Recap		Revenues	Revenues	Revenues	Actual	Adopted	Actuals		Proposed
Category	Expenditures	Expenditures	Expenditures	Revenues	Budget	Thru 3-7-2023	Projected		Budget
	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2022-23		FY 2023-24
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Supplies	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt & Contingencies	-	-	-	-	-	-	-	-	-
Transfers	9,156	15,649	15,703	500	21,500	-	21,500		21,500
Total	\$ 9,156	\$ 15,649	\$ 15,703	\$ 500	\$ 21,500	\$ -	\$ 21,500	\$	21,500

Fund Recap								
	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
Category	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2022-23	FY 2023-24
Beginning Fund Balance	\$ (6,077)	\$ 198	\$ 1,472	\$ 3,872	\$ 3,401	\$ 3,401	\$ 3,401	\$ 501
Revenues & Transfers in	15,431	16,923	18,103	29	18,103	10,549	18,600	21,909
Expenditures & Transfers out	9,156	15,649	15,703	500	21,500	-	21,500	21,500
Ending Fund Balance	\$ 198	\$ 1,472	\$ 3,872	\$ 3,401	\$ 4	\$ 13,950	\$ 501	\$ 910

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



Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
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	\$ 10,612	\$ 18,726	\$ 21,909
4169	Interest Earnings	11	-	-	-	-	983	-	-
	TOTAL FUND REVENUES	\$ 15,974	\$ 17,426	\$ 18,762	\$ 46	\$ 18,726	\$ 11,595	\$ 18,726	\$ 21,909

EXPENDITURES									
5339	Utilities	\$ 30,795	\$ 25,655	\$ 25,717	\$ 23,833	\$ 26,000	\$ 17,884	\$ 26,000	\$ 28,000
	Total Services and Supplies	30,795	25,655	25,717	23,833	26,000	17,884	26,000	28,000
5903	Legal Cost Transfer	241	214	300	-	-	-	-	-
5905	Finance Cost Transfer	500	529	601	-	-	-	-	-
5909	General Govt Transfer	300	601	596	-	-	-	-	-
	Total Interfund Transfers	1,041	1,344	1,497	-	-	-	-	-
	TOTAL FUND EXPENDITURES	\$ 31,836	\$ 26,999	\$ 27,214	\$ 23,833	\$ 26,000	\$ 17,884	\$ 26,000	\$ 28,000

Budget Recap								
	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
Category								
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Supplies	30,795	25,655	25,717	23,833	26,000	17,884	26,000	28,000
Capital Outlay	-	-	-	-	-	-	-	-
Debt & Contingencies	-	-	-	-	-	-	-	-
Transfers	1,041	1,344	1,497	-	-	-	-	-
Total	\$ 31,836	\$ 26,999	\$ 27,214	\$ 23,833	\$ 26,000	\$ 17,884	\$ 26,000	\$ 28,000

Fund Recap	Actual	Actual	Actual	Actual	Adopted Budget	Actuals		Proposed Budget
Category	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	FY 2023-24
Beginning Fund Balance	\$ 4,212	\$ (11,650)	\$ (21,223)	\$ (29,676)	\$ (53,463)	\$ (53,463)	\$ (53,463)	\$ (60,737)
Revenues & Transfers in	15,974	17,426	18,762	46	18,726	11,595	18,726	21,909
Expenditures & Transfers out	31,836	26,999	27,214	23,833	26,000	17,884	26,000	28,000
Ending Fund Balance	<u>\$ (11,650)</u>	<u>\$ (21,223)</u>	<u>\$ (29,676)</u>	<u>\$ (53,463)</u>	<u>\$ (60,737)</u>	<u>\$ (59,752)</u>	<u>\$ (60,737)</u>	<u>\$ (66,828)</u>

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



Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
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	\$ 80,654	\$ 143,459	\$ 167,968
4169	Interest Earnings	39	580	(215)	(209)	-	1,057	-	-
	TOTAL FUND REVENUES	\$ 121,357	\$ 131,878	\$ 143,516	\$ 141	\$ 143,459	\$ 81,711	\$ 143,459	\$ 167,968
EXPENDITURES									
5339	Utilities	\$ 12,740	\$ 1,381	\$ 1,316	\$ 3,093	\$ 4,500	\$ 673	\$ 1,000	\$ 1,000
5353	Special Dept Expense	6,800	-	-	-	-	-	-	-
5341	Professional Services	7,249	6,520	6,400	7,070	7,100	5,750	6,000	6,000
	Total Services and Supplies	26,789	7,901	7,716	10,163	11,600	6,423	7,000	7,000
5903	Legal Cost Transfer	1,280	793	800	800	800	-	800	800
5905	Finance Cost Transfer	2,404	1,764	1,800	1,800	1,800	-	1,800	1,800
5909	General Govt Transfer	1,704	2,101	2,083	2,100	2,100	-	2,100	2,100
5911	Parks/Rec/Pool Transfer	103,500	98,600	98,600	-	165,000	-	165,000	165,000
	Total Interfund Transfers	108,888	103,258	103,283	4,700	169,700	-	169,700	169,700
	TOTAL FUND EXPENDITURES	\$ 135,677	\$ 111,159	\$ 110,999	\$ 14,863	\$ 181,300	\$ 6,423	\$ 176,700	\$ 176,700
Budget Recap									
	Category	Revenues Expenditures FY 2018-19	Revenues Expenditures FY 2019-20	Revenues Expenditures FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Services & Supplies	26,789	7,901	7,716	10,163	11,600	6,423	7,000	7,000
	Capital Outlay	-	-	-	-	-	-	-	-
	Debt & Contingencies	-	-	-	-	-	-	-	-
	Transfers	108,888	103,258	103,283	4,700	169,700	-	169,700	169,700
	Total	\$ 135,677	\$ 111,159	\$ 110,999	\$ 14,863	\$ 181,300	\$ 6,423	\$ 176,700	\$ 176,700
Fund Recap									
	Category	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	Beginning Fund Balance	\$ 18,185	\$ 3,865	\$ 24,584	\$ 57,102	\$ 42,380	\$ 42,380	\$ 42,380	\$ 9,139
	Revenues & Transfers in	121,357	131,878	143,516	141	143,459	81,711	143,459	167,968
	Expenditures & Transfers out	135,677	111,159	110,999	14,863	181,300	6,423	176,700	176,700
	Ending Fund Balance	\$ 3,865	\$ 24,584	\$ 57,102	\$ 42,380	\$ 4,539	\$ 117,668	\$ 9,139	\$ 407

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



Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
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	\$ 10,612	\$ 18,876	\$ 21,909
4169	Interest Earnings	2,085	1,943	78	(731)	106	1,675	1,300	1,300
	TOTAL FUND REVENUES	\$ 18,048	\$ 19,219	\$ 18,990	\$ (685)	\$ 18,982	\$ 12,287	\$ 20,176	\$ 23,209
EXPENDITURES									
5311	Repair & Maintenance	\$ 3,540	\$ 1,354	\$ 354	\$ 2,791	\$ 1,000	\$ 3,007	\$ 4,000	\$ 4,000
5337	Licenses & Permits	461	461	461	1,224	1,500	1,255	1,500	1,500
5339	Utilities	1,525	1,193	2,448	510	1,200	201	500	500
5341	Professional Services	-	675	700	689	700	-	-	700
	Total Services and Supplies	5,526	3,683	3,962	5,214	4,400	4,463	6,000	6,700
5705	Capital Projects	-	-	-	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-	-	-	-
5903	Legal Cost Transfer	321	74	102	100	300	-	300	300
5905	Finance Cost Transfer	601	89	101	104	600	-	600	600
5909	General Govt Transfer	404	101	100	101	400	-	400	400
	Total Interfund Transfers	1,326	264	303	305	1,300	-	1,300	1,300
	TOTAL FUND EXPENDITURES	\$ 6,852	\$ 3,947	\$ 4,265	\$ 5,519	\$ 5,700	\$ 4,463	\$ 7,300	\$ 8,000
Expenditure Recap									
	Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Adopted Budget FY 2020-21	Actuals Thru 5-13-21 FY 2020-21	Actuals Thru 6-30-21 FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22	Proposed Budget FY 2021-22
	Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Services & Supplies	5,526	3,683	3,962	5,214	4,400	4,463	6,000	6,700
	Capital Outlay	-	-	-	-	-	-	-	-
	Debt & Contingencies	-	-	-	-	-	-	-	-
	Transfers	1,326	264	303	305	1,300	-	1,300	1,300
	Total	\$ 6,852	\$ 3,947	\$ 4,265	\$ 5,519	\$ 5,700	\$ 4,463	\$ 7,300	\$ 8,000
Fund Recap									
	Category	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	Beginning Fund Balance	\$ 111,871	\$ 123,067	\$ 138,339	\$ 153,063	\$ 146,859	\$ 146,859	\$ 146,859	\$ 159,735
	Revenues & Transfers in	18,048	19,219	18,990	(685)	18,982	12,287	20,176	23,209
	Expenditures & Transfers out	6,852	3,947	4,265	5,519	5,700	4,463	7,300	8,000
	Ending Fund Balance	\$ 123,067	\$ 138,339	\$ 153,063	\$ 146,859	\$ 160,141	\$ 154,683	\$ 159,735	\$ 174,944

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



Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
REVENUES									
4705	Impact Fees	\$ -	\$ 112,353	\$ 201,058	\$ 229,205	\$ 114,114	\$ 68,058	\$ 50,000	\$ 50,000
4169	Interest Earnings	771	1,860	475	(2,707)	254	6,196	5,000	-
	TOTAL FUND REVENUES	<u>\$ 771</u>	<u>\$ 114,213</u>	<u>\$ 201,533</u>	<u>\$ 226,498</u>	<u>\$ 114,368</u>	<u>\$ 74,254</u>	<u>\$ 55,000</u>	<u>\$ 50,000</u>
EXPENDITURES									
5703	Vehicles & Equipment	\$ -	\$ -	\$ 27,252	\$ -	\$ -	\$ -	\$ -	\$ -
5705	Capital Projects	-	-	(540)	27,925	27,000	-	18,000	65,000
	1 Shade Structure (\$15,000)								
	Garden Glen Park (\$50,000)								
	Total Capital Outlay	-	-	26,712	27,925	27,000	-	18,000	65,000
	TOTAL FUND EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,712</u>	<u>\$ 27,925</u>	<u>\$ 27,000</u>	<u>\$ -</u>	<u>\$ 18,000</u>	<u>\$ 65,000</u>
Expenditure Recap									
Category	Revenues Expenditures FY 2018-19	Revenues Expenditures FY 2019-20	Revenues Expenditures FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24	
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Services & Supplies	-	-	-	-	-	-	-	-	
Capital Outlay	-	-	26,712	27,925	27,000	-	18,000	65,000	
Debt & Contingencies	-	-	-	-	-	-	-	-	
Transfers	-	-	-	-	-	-	-	-	
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,712</u>	<u>\$ 27,925</u>	<u>\$ 27,000</u>	<u>\$ -</u>	<u>\$ 18,000</u>	<u>\$ 65,000</u>	
Fund Recap									
Category	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24	
Beginning Fund Balance	\$ 42,499	\$ 43,270	\$ 157,483	\$ 332,304	\$ 530,877	\$ 530,877	\$ 530,877	\$ 567,877	
Revenues & Transfers in	771	114,213	201,533	226,498	114,368	74,254	55,000	50,000	
Expenditures & Transfers out	-	-	26,712	27,925	27,000	-	18,000	65,000	
Ending Fund Balance	<u>\$ 43,270</u>	<u>\$ 157,483</u>	<u>\$ 332,304</u>	<u>\$ 530,877</u>	<u>\$ 618,246</u>	<u>\$ 605,131</u>	<u>\$ 567,877</u>	<u>\$ 552,877</u>	

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



Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
REVENUES									
4705	Impact Fees	\$ 3,219	\$ 27,636	\$ 49,432	\$ 56,346	\$ 37,002	\$ 16,739	\$ 37,000	\$ 25,000
4169	Interest Earnings	469	3,477	201	(1,725)	-	3,884	3,000	3,000
	TOTAL FUND REVENUES	\$ 3,688	\$ 31,113	\$ 49,633	\$ 54,621	\$ 37,002	\$ 20,623	\$ 40,000	\$ 28,000
EXPENDITURES									
5705	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ 35,000	\$ -
	<i>\$35K trash enclosure community building</i>	-	-	-	-	35,000	-	35,000	-
	Total Capital Outlay	-	-	-	-	35,000	-	35,000	-
	TOTAL FUND EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ 35,000	\$ -
Expenditure Recap									
	Category	Revenues Expenditures FY 2018-19	Revenues Expenditures FY 2019-20	Revenues Expenditures FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Services & Supplies	-	-	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	35,000	-	35,000	-
	Debt & Contingencies	-	-	-	-	-	-	-	-
	Transfers	-	-	-	-	-	-	-	-
	Total	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ 35,000	\$ -
Fund Recap									
	Category	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	Beginning Fund Balance	\$ 203,167	\$ 206,855	\$ 237,968	\$ 287,601	\$ 342,222	\$ 342,222	\$ 342,222	\$ 347,222
	Revenues & Transfers in	3,688	31,113	49,633	54,621	37,002	20,623	40,000	28,000
	Expenditures & Transfers out	-	-	-	-	35,000	-	35,000	-
	Ending Fund Balance	\$ 206,855	\$ 237,968	\$ 287,601	\$ 342,222	\$ 344,224	\$ 362,845	\$ 347,222	\$ 375,222

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



Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
REVENUES									
4705	Impact Fees	\$ -	\$ 20,475	\$ 36,630	\$ 41,835	\$ 27,426	\$ 12,407	\$ 19,000	\$ 19,000
4169	Interest Earnings	199	390	90	(560)	-	1,767	2,000	-
	TOTAL FUND REVENUES	\$ 199	\$ 20,865	\$ 36,720	\$ 41,275	\$ 27,426	\$ 14,174	\$ 21,000	\$ 19,000
EXPENDITURES									
5705	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Capital Outlay	-	-	-	-	-	-	-	-
	TOTAL FUND EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditure Recap									
	Category	Revenues Expenditures FY 2018-19	Revenues Expenditures FY 2019-20	Revenues Expenditures FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Services & Supplies	-	-	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-	-	-
	Debt & Contingencies	-	-	-	-	-	-	-	-
	Transfers	-	-	-	-	-	-	-	-
	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Recap									
	Category	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	Beginning Fund Balance	\$ 10,987	\$ 11,186	\$ 32,051	\$ 68,771	\$ 110,046	\$ 110,046	\$ 110,046	\$ 131,046
	Revenues & Transfers in	199	20,865	36,720	41,275	27,426	14,174	21,000	19,000
	Expenditures & Transfers out	-	-	-	-	-	-	-	-
	Ending Fund Balance	\$ 11,186	\$ 32,051	\$ 68,771	\$ 110,046	\$ 137,472	\$ 124,220	\$ 131,046	\$ 150,046

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



Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
REVENUES									
4705	Impact Fees	\$ -	\$ 35,847	\$ 64,158	\$ 73,487	\$ 48,006	\$ 21,717	\$ 25,000	\$ 25,000
4169	Interest Earnings	5,901	5,468	286	(2,537)	500	4,824	5,000	-
	TOTAL FUND REVENUES	\$ 5,901	\$ 41,315	\$ 64,444	\$ 70,950	\$ 48,506	\$ 26,541	\$ 30,000	\$ 25,000
EXPENDITURES									
5341	Professional Services	\$ -	\$ 946	\$ 2,193	\$ 700	\$ -	\$ -	\$ -	\$ -
	Total Services and Supplies	-	946	2,193	700	-	-	-	-
5705	Capital Projects	-	-	-	-	35,000	-	35,000	-
	\$35K trash enclosure City Hall								
	Total Capital Outlay	-	-	-	-	35,000	-	35,000	-
	TOTAL FUND EXPENDITURES	\$ -	\$ 946	\$ 2,193	\$ 700	\$ 35,000	\$ -	\$ 35,000	\$ -
Expenditure Recap									
Category	Revenues Expenditures FY 2018-19	Revenues Expenditures FY 2019-20	Revenues Expenditures FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24	
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Services & Supplies	-	946	2,193	700	-	-	-	-	
Capital Outlay	-	-	-	-	35,000	-	35,000	-	
Debt & Contingencies	-	-	-	-	-	-	-	-	
Transfers	-	-	-	-	-	-	-	-	
Total	\$ -	\$ 946	\$ 2,193	\$ 700	\$ 35,000	\$ -	\$ 35,000	\$ -	
Fund Recap									
Category	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24	
Beginning Fund Balance	\$ 325,086	\$ 330,987	\$ 371,356	\$ 433,608	\$ 433,608	\$ 433,608	\$ 433,608	\$ 428,608	
Revenues & Transfers in	5,901	41,315	64,444	70,950	48,506	26,541	30,000	25,000	
Expenditures & Transfers out	-	946	2,193	700	35,000	-	35,000	-	
Ending Fund Balance	\$ 330,987	\$ 371,356	\$ 433,608	\$ 503,858	\$ 447,114	\$ 460,149	\$ 428,608	\$ 453,608	

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



Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
REVENUES									
4705	Impact Fees	\$ -	\$ 19,623	\$ 35,150	\$ 40,105	\$ 26,300	\$ 11,894	\$ 26,300	\$ 18,000
4169	Interest Earnings	2,723	2,557	147	(1,255)	200	2,497	3,000	-
	TOTAL FUND REVENUES	\$ 2,723	\$ 22,180	\$ 35,297	\$ 38,850	\$ 26,500	\$ 14,391	\$ 29,300	\$ 18,000
EXPENDITURES									
5705	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Capital Outlay	-	-	-	-	-	-	-	-
	TOTAL FUND EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditure Recap									
	Category	Revenues Expenditures FY 2018-19	Revenues Expenditures FY 2019-20	Revenues Expenditures FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Services & Supplies	-	-	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-	-	-
	Debt & Contingencies	-	-	-	-	-	-	-	-
	Transfers	-	-	-	-	-	-	-	-
	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Recap									
	Category	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	Beginning Fund Balance	\$ 149,936	\$ 152,659	\$ 174,839	\$ 210,136	\$ 248,986	\$ 248,986	\$ 248,986	\$ 278,286
	Revenues & Transfers in	2,723	22,180	35,297	38,850	26,500	14,391	29,300	18,000
	Expenditures & Transfers out	-	-	-	-	-	-	-	-
	Ending Fund Balance	\$ 152,659	\$ 174,839	\$ 210,136	\$ 248,986	\$ 275,486	\$ 263,377	\$ 278,286	\$ 296,286

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



Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
REVENUES									
4705	Impact Fees	\$ -	\$ 54,351	\$ 97,310	\$ 111,063	\$ 55,230	\$ 32,927	\$ 45,000	\$ 45,000
4767	Miscellaneous Income	-	1,442	-	-	-	-	-	-
4169	Interest Earnings	1,489	2,091	7,191	(1,849)	-	3,691	4,000	-
TOTAL FUND REVENUES		\$ 1,489	\$ 57,884	\$ 104,501	\$ 109,214	\$ 55,230	\$ 36,618	\$ 49,000	\$ 45,000
EXPENDITURES									
5705	Capital Projects	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000
	New Engine (60K purchased from OES)								
	Total Capital Outlay	-	10,000	-	-	-	-	-	60,000
TOTAL FUND EXPENDITURES		\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000
Expenditure Recap									
Category	Revenues Expenditures FY 2018-19	Revenues Expenditures FY 2019-20	Revenues Expenditures FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24	
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Services & Supplies	-	-	-	-	-	-	-	-	
Capital Outlay	-	10,000	-	-	-	-	-	60,000	
Debt & Contingencies	-	-	-	-	-	-	-	-	
Transfers	-	-	-	-	-	-	-	-	
Total	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000	
Fund Recap									
Category	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24	
Beginning Fund Balance	\$ 101,193	\$ 102,682	\$ 150,566	\$ 255,067	\$ 364,281	\$ 364,281	\$ 364,281	\$ 413,281	
Revenues & Transfers in	1,489	57,884	104,501	109,214	55,230	36,618	49,000	45,000	
Expenditures & Transfers out	-	10,000	-	-	-	-	-	60,000	
Ending Fund Balance	\$ 102,682	\$ 150,566	\$ 255,067	\$ 364,281	\$ 419,511	\$ 400,899	\$ 413,281	\$ 398,281	

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



Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
REVENUES									
4705	Impact Fees	\$ -	\$ 105,930	\$ 173,604	\$ 212,546	\$ 126,000	\$ 58,748	\$ 75,000	\$ 75,000
4169	Interest Earnings	3,333	1,986	408	(2,129)	-	4,335	4,500	-
	TOTAL FUND REVENUES	\$ 3,333	\$ 107,916	\$ 174,012	\$ 210,417	\$ 126,000	\$ 63,083	\$ 79,500	\$ 75,000
EXPENDITURES									
5341	Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5705	Capital Projects	-	-	128,073	-	290,000	-	-	290,000
	<i>Kala St / HWY 99 Signal</i>								
	Total Capital Outlay	-	-	128,073	-	290,000	-	-	290,000
	TOTAL FUND EXPENDITURES	\$ -	\$ -	\$ 128,073	\$ -	\$ 290,000	\$ -	\$ -	\$ 290,000
Expenditure Recap									
Category		Revenues Expenditures FY 2018-19	Revenues Expenditures FY 2019-20	Revenues Expenditures FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
Salaries & Benefits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Supplies		-	-	-	-	-	-	-	-
Capital Outlay		-	-	128,073	-	290,000	-	-	290,000
Debt & Contingencies		-	-	-	-	-	-	-	-
Transfers		-	-	-	-	-	-	-	-
Total		\$ -	\$ -	\$ 128,073	\$ -	\$ 290,000	\$ -	\$ -	\$ 290,000
Fund Recap									
Category		Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
Beginning Fund Balance		\$ 49,956	\$ 53,289	\$ 161,205	\$ 207,144	\$ 417,561	\$ 417,561	\$ 417,561	\$ 497,061
Revenues & Transfers in		3,333	107,916	174,012	210,417	126,000	63,083	79,500	75,000
Expenditures & Transfers out		-	-	128,073	-	290,000	-	-	290,000
Ending Fund Balance		\$ 53,289	\$ 161,205	\$ 207,144	\$ 417,561	\$ 253,561	\$ 480,644	\$ 497,061	\$ 282,061

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



Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
REVENUES									
4169	Interest Earnings	\$ 37	\$ 32	\$ -	\$ (10)	\$ -	\$ 215	\$ 225	\$ -
	TOTAL FUND REVENUES	\$ 37	\$ 32	\$ -	\$ (10)	\$ -	\$ 215	\$ 225	\$ -
EXPENDITURES									
5705	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Capital Outlay	-	-	-	-	-	-	-	-
	TOTAL FUND EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures Recap									
Category		Revenues Expenditures FY 2018-19	Revenues Expenditures FY 2019-20	Revenues Expenditures FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
Salaries & Benefits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Supplies		-	-	-	-	-	-	-	-
Capital Outlay		-	-	-	-	-	-	-	-
Debt & Contingencies		-	-	-	-	-	-	-	-
Transfers		-	-	-	-	-	-	-	-
Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Recap									
Category		Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
Beginning Fund Balance		\$ 2,022	\$ 2,059	\$ 2,091	\$ 2,091	\$ 2,081	\$ 2,081	\$ 2,081	\$ 2,306
Revenues & Transfers in		37	32	-	(10)	-	215	225	-
Expenditures & Transfers out		-	-	-	-	-	-	-	-
Ending Fund Balance		\$ 2,059	\$ 2,091	\$ 2,091	\$ 2,081	\$ 2,081	\$ 2,296	\$ 2,306	\$ 2,306

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



Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
REVENUES									
4403	Connection Fees	\$ 109,333	\$ 121,653	\$ 428,682	\$ 448,210	\$ 345,000	\$ 76,350	\$ 120,000	\$ 120,000
4169	Interest Earnings	6,296	7,137	1,126	(4,894)	-	9,389	10,000	-
	TOTAL FUND REVENUES	\$ 115,629	\$ 128,790	\$ 429,808	\$ 443,316	\$ 345,000	\$ 85,739	\$ 130,000	\$ 120,000
EXPENDITURES									
5705	Capital Projects	\$ -	\$ -	-	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-	-	-	-
	TOTAL FUND EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Budget Recap									
	Category	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Services & Supplies	-	-	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-	-	-
	Debt & Contingencies	-	-	-	-	-	-	-	-
	Transfers	-	-	-	-	-	-	-	-
	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Recap									
	Category	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	Beginning Cash Balance	\$ 300,438	\$ 416,067	\$ 544,857	\$ 974,665	\$ 1,417,981	\$ 1,417,981	\$ 1,417,981	\$ 1,547,981
	Revenues & Transfers in	115,629	128,790	429,808	443,316	345,000	85,739	130,000	120,000
	Expenditures & Transfers out	-	-	-	-	-	-	-	-
	Ending Fund Balance	\$ 416,067	\$ 544,857	\$ 974,665	\$ 1,417,981	\$ 1,762,981	\$ 1,503,720	\$ 1,547,981	\$ 1,667,981

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



Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
REVENUES									
4403	Connection Fees	\$ 89,628	\$ 144,228	\$ 508,232	\$ 482,350	\$ 408,000	\$ 99,583	\$ 120,000	\$ 120,000
4169	Interest Earnings	1,519	2,789	1,181	(6,389)	-	8,753	10,000	-
	TOTAL FUND REVENUES	\$ 91,147	\$ 147,017	\$ 509,413	\$ 475,961	\$ 408,000	\$ 108,336	\$ 130,000	\$ 120,000
EXPENDITURES									
5705	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ 550,000	\$ -	\$ 550,000	\$ -
	<i>P Street Lift Station (\$2,750,000)</i>								
	Total Capital Outlay	-	-	-	-	550,000	-	550,000	-
	TOTAL FUND EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 550,000	\$ -	\$ 550,000	\$ -

Budget Recap	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
Category								
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Supplies	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	550,000	-	550,000	-
Debt & Contingencies	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	550,000	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ 1,100,000	\$ -	\$ 550,000	\$ -

Fund Recap	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
Category								
Beginning Fund Balance	\$ 32,894	\$ 124,041	\$ 271,058	\$ 780,471	\$ 1,256,432	\$ 1,256,432	\$ 1,256,432	\$ 836,432
Revenues & Transfers in	91,147	147,017	509,413	475,961	408,000	108,336	130,000	120,000
Expenditures & Transfers out	-	-	-	-	550,000	-	550,000	-
Ending Fund Balance	\$ 124,041	\$ 271,058	\$ 780,471	\$ 1,256,432	\$ 1,114,432	\$ 1,364,768	\$ 836,432	\$ 956,432

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



Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
REVENUES									
4403	Connection Fees	\$ 29,702	\$ 62,916	\$ 221,704	\$ 235,855	\$ 177,000	\$ 75,031	\$ 50,000	\$ 40,000
4167	Miscellaneous Income	-	1,995	-	-	-	-	-	-
4169	Interest Earnings	1,094	188	7,407	5,707	-	5,337	7,500	-
	TOTAL FUND REVENUES	\$ 30,796	\$ 65,099	\$ 229,111	\$ 241,562	\$ 177,000	\$ 80,368	\$ 57,500	\$ 40,000
EXPENDITURES									
5705	Capital Projects	\$ 121,339	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Capital Outlay	121,339	-	-	-	-	-	-	-
	TOTAL FUND EXPENDITURES	\$ 121,339	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditure Recap									
Category	Revenues Expenditures FY 2018-19	Revenues Expenditures FY 2019-20	Revenues Expenditures FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24	
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Services & Supplies	-	-	-	-	-	-	-	-	
Capital Outlay	121,339	-	-	-	-	-	-	-	
Debt & Contingencies	-	-	-	-	-	-	-	-	
Transfers	-	-	-	-	-	-	-	-	
Total	\$ 121,339	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fund Recap									
Category	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24	
Beginning Fund Balance	\$ 64,003	\$ (26,540)	\$ 38,559	\$ 267,670	\$ 509,232	\$ 509,232	\$ 509,232	\$ 566,732	
Revenues & Transfers in	30,796	65,099	229,111	241,562	177,000	80,368	57,500	40,000	
Expenditures & Transfers out	121,339	-	-	-	-	-	-	-	
Ending Fund Balance	\$ (26,540)	\$ 38,559	\$ 267,670	\$ 509,232	\$ 686,232	\$ 589,600	\$ 566,732	\$ 606,732	

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



NEW FUND

Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
REVENUES									
4601	ARPA funding	\$ -	\$ -	\$ -	\$ 619,136	\$ 1,100,000	\$ 40,546	\$ 40,546	\$ 1,100,000
4169	Interest Earnings					-	4,421	5,000	
	TOTAL FUND REVENUES	\$ -	\$ -	\$ -	\$ 619,136	\$ 1,100,000	\$ 44,967	\$ 45,546	\$ 1,100,000
EXPENDITURES									
57XX	Software	\$ -	\$ -	\$ -	\$ 8,136	\$ -	\$ 40,546	\$ 40,546	\$ -
	<i>Building department permitting software (\$90,000)</i>								
	<i>Accounting software (\$50,000)</i>								
57XX	Capital Projects	-	-	-	-	1,100,000	-	-	-
	<i>Chemical tanks</i>								35,000
	<i>FY 2022 - Pennington East Paving (\$189,000)</i>								
	<i>FY 2023 - Pennington East Construction (\$1,100,000)</i>								
	Total Interfund Transfers	-	-	-	8,136	1,100,000	40,546	40,546	35,000
5901	Interfund Transfers	-	-	-	611,000	-	-	-	-
	<i>Transfer to General Fund for revenue recovery \$611,000</i>								
	Total Interfund Transfers	-	-	-	611,000	-	-	-	-
	TOTAL FUND EXPENDITURES	\$ -	\$ -	\$ -	\$ 619,136	\$ 1,100,000	\$ 40,546	\$ 40,546	\$ 35,000
Expenditure Recap									
	Category	Revenues Expenditures FY 2018-19	Revenues Expenditures FY 2019-20	Revenues Expenditures FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Services & Supplies	-	-	-	-	-	-	-	-
	Capital Outlay	-	-	-	619,136	1,100,000	40,546	40,546	35,000
	Debt & Contingencies	-	-	-	-	-	-	-	-
	Transfers	-	-	-	-	-	-	-	-
	Total	\$ -	\$ -	\$ -	\$ 619,136	\$ 1,100,000	\$ 40,546	\$ 40,546	\$ 35,000
Fund Recap									
	Category	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
	Revenues & Transfers in	-	-	-	619,136	1,100,000	44,967	45,546	1,100,000
	Expenditures & Transfers out	-	-	-	619,136	1,100,000	40,546	40,546	35,000
	Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,421	\$ 5,000	\$ 1,070,000

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



NEW FUND

Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
EXPENDITURES									
5901	Interfund Transfer	\$ -	\$ -	\$ -	\$ -	\$ (125,000)	\$ -	\$ (125,000)	\$ (125,000)
	Total Interfund Transfers	-	-	-	-	(125,000)	-	(125,000)	(125,000)
	TOTAL FUND EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ (125,000)	\$ -	\$ (125,000)	\$ (125,000)
Expenditure Recap									
	Category	Revenues Expenditures FY 2018-19	Revenues Expenditures FY 2019-20	Revenues Expenditures FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Services & Supplies	-	-	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	(125,000)	-	-	-
	Debt & Contingencies	-	-	-	-	-	-	-	-
	Transfers	-	-	-	-	-	-	(125,000)	(125,000)
	Total	\$ -	\$ -	\$ -	\$ -	\$ (125,000)	\$ -	\$ (125,000)	\$ (125,000)
Fund Recap									
	Category	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,000
	Revenues & Transfers in	-	-	-	-	-	-	-	-
	Expenditures & Transfers out	-	-	-	-	(125,000)	-	(125,000)	(125,000)
	Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 125,000	\$ -	\$ 125,000	\$ 250,000

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



Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
REVENUES									
4901	89-STBG-351 Program Income	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -
4902	91-STBG-531 Program Income	-	10,000	-	-	-	-	-	-
4903	94-STBG-804 Program Income	22,059	22,122	-	-	-	-	-	-
4906	99-STBG-1371 Program Income	859	859	20,642	-	-	-	-	-
4951	98-EDBG-609 Program Income	9,404	4,672	4,233	-	-	-	-	-
4907	02-STBG-1710 Program Income	-	-	-	-	-	-	-	-
49XX	Program Income	-	-	-	152,664	35,000	19,939	5,000	5,000
4169	Interest Earnings	1,396	783	55	(976)	-	1,820	-	-
	TOTAL FUND REVENUES	\$ 33,718	\$ 38,436	\$ 29,929	\$ 151,688	\$ 35,000	\$ 21,759	\$ 5,000	\$ 5,000
ACFR									
EXPENDITURES									
6001	General Administration	\$ 4,592	\$ 19,025	\$ 982	\$ 308	\$ 3,000	\$ -	\$ 3,000	\$ 3,000
6003	Activity Delivery	-	92,124	-	-	-	-	-	-
	TOTAL FUND EXPENDITURES	\$ 4,592	\$ 111,149	\$ 982	\$ 308	\$ 3,000	\$ -	\$ 3,000	\$ 3,000
Expenditure Recap									
Category		Revenues Expenditures FY 2018-19	Revenues Expenditures FY 2019-20	Revenues Expenditures FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
Salaries & Benefits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Supplies		4,592	111,149	982	308	3,000	-	3,000	3,000
Capital Outlay		-	-	-	-	-	-	-	-
Debt & Contingencies		-	-	-	-	-	-	-	-
Transfers		-	-	-	-	-	-	-	-
Total		\$ 4,592	\$ 111,149	\$ 982	\$ 308	\$ 3,000	\$ -	\$ 3,000	\$ 3,000
Fund Recap									
Category		Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
Beginning Fund Balance		\$ 43,742	\$ 72,868	\$ 155	\$ 29,102	\$ 29,102	\$ 29,102	\$ 50,861	\$ 52,861
Revenues & Transfers in		33,718	38,436	29,929	151,688	35,000	21,759	5,000	5,000
Expenditures & Transfers out		4,592	111,149	982	308	3,000	-	3,000	3,000
Ending Fund Balance		\$ 72,868	\$ 155	\$ 29,102	\$ 180,482	\$ 61,102	\$ 50,861	\$ 52,861	\$ 54,861

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



Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
REVENUES									
4972	97-HOME Program Income	\$ 405	\$ 400	\$ 7,078	\$ 67,846	\$ -	\$ -	\$ -	\$ -
4975	06-HOME-Program Income	32,113			25,000	-	-	-	-
4979	HOME-9274 Program Income	-				-	-	-	-
49XX	Program Income					35,000	-	-	-
4169	Interest Earnings	6,107	13,808	(3,772)	(609)	-	1,208	1,000	-
	TOTAL FUND REVENUES	\$ 38,625	\$ 14,208	\$ 3,306	\$ 92,237	\$ 35,000	\$ 1,208	\$ 1,000	\$ -

EXPENDITURES									
6001	General Administration	\$ 12,304	\$ 9,942	\$ 2,756	\$ 257	\$ -	\$ -	\$ -	\$ -
6003	Activity Delivery	-	1,491	-	-	-	-	-	-
6005	Housing Rehabilitation	-	214,665	120,036	-	-	-	-	-
6010	Eligible Housing Activities	-	-	-	-	-	-	-	-
	TOTAL FUND EXPENDITURES	\$ 12,304	\$ 226,098	\$ 122,792	\$ 257	\$ -	\$ -	\$ -	\$ -

Expenditure Recap

Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Supplies	12,304	226,098	122,792	257	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt & Contingencies	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-
Total	\$ 12,304	\$ 226,098	\$ 122,792	\$ 257	\$ -	\$ -	\$ -	\$ -

Fund Recap

Category	Audited FY 2018-19	Audited FY 2019-20	Audited FY 2020-21	Audited FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 3-7-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
Beginning Fund Balance	\$ 328,738	\$ 355,059	\$ 143,169	\$ 23,683	\$ 115,663	\$ 115,663	\$ 115,663	\$ 116,663
Revenues & Transfers in	38,625	14,208	3,306	92,237	35,000	1,208	1,000	-
Expenditures & Transfers out	12,304	226,098	122,792	257	-	-	-	-
Ending Fund Balance	\$ 355,059	\$ 143,169	\$ 23,683	\$ 115,663	\$ 150,663	\$ 116,871	\$ 116,663	\$ 116,663



City of Live Oak Report to City Council

Meeting Date:	April 19, 2023
Title:	Introduction of an Ordinance Amending Chapter 2.04 "Rules and Regulations Governing the Conduct of Council Meetings, Proceedings and Business" of the Live Oak Municipal Code
Contact Information:	Nicole Rosser, City Attorney
Background:	This agenda item previously came before Council on whether or not the Council would like a more formal Council Member Code of Conduct. At said meeting, the Councilmembers were in agreement that they would like a more formal Code of Conduct for Councilmembers and provided direction to the City Attorney. As a result, the Municipal Code was reviewed and Chapter 2.04 "RULES AND REGULATIONS GOVERNING THE CONDUCT OF COUNCIL MEETINGS, PROCEEDINGS AND BUSINESS" was identified as the portion of the Municipal Code wherein provisions related to Council Decorum and a Code of Conduct should be included. City Attorney reviewed the draft Ordinance with Councilmembers at the February 15, 2023 meeting and received no proposed changes. Therefore, it is now being brought forward for the Introduction and First Reading of the Ordinance.
Fiscal Impacts:	None.
Recommendation:	Waive the first reading of the ordinance amending Chapter 2.04 "Rules and Regulations Governing the Conduct of Council Meetings, Proceedings and Business" of the Live Oak Municipal Code.
Attachments:	

[Chapter 2.04 Municipal Code Red Line](#)
[Chapter 2.04 Municipal Code Proposed Final](#)

Chapter 2.04 RULES AND REGULATIONS GOVERNING THE CONDUCT OF COUNCIL MEETINGS, PROCEEDINGS AND BUSINESS

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

2.04.010 Meetings.

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A. Regular Meetings. Regular meetings of the Council shall be held without notice on the first and third Wednesday of each month. Meetings shall commence at 6:00 p.m. in the Live Oak City Council Chambers in the City Hall of the City of Live Oak located at 9955 Live Oak Blvd., Live Oak, California, or at such other place as the Council may, from time to time, prescribe. In the event a Wednesday falls upon a legal holiday, the regular meeting which otherwise would have occurred on that date shall be held on the first business day thereafter at 6:00 p.m. In the event that Christmas Eve and/or New Year's Eve falls on a Wednesday, the regular meeting which otherwise would have occurred on that day shall be held on the first business day which is not a holiday thereafter at 6:00 p.m.

B. Special Meetings. Special meetings of the Council may be called at any time by the Mayor or by a majority of the members of the Council by delivering personally or by mail written notice to each member of the Council and to each local newspaper of general circulation and to any radio or television station that has submitted a written request of the City Clerk for such notification. Such notice must be delivered personally or by mail at least 24 hours before the time of such meeting specified in the notice. The call and notice shall specify the time and place of the special meeting and the business to be transacted. No other business shall be considered at the meeting. Written notice may be dispensed with for any member who at or prior to the time the meeting convenes files with the City Clerk a written waiver of notice. The waiver may be given by telegram or fax. Written notice shall be dispensed with for any member who is actually present at the meeting at the time it convenes.

C. Adjournment/Adjourned Meetings. The Council may adjourn any regular, adjourned regular, special or adjourned special meeting to a time and place specified in the order of adjournment. If a quorum is not present, less than a quorum may so adjourn. If all members are absent from any regular or adjourned regular meeting the City Clerk may declare the meeting adjourned to a stated time and place and shall cause a written notice of the adjournment to be delivered personally to each Council member at least three hours before the adjourned meeting. A copy of the order or notice of adjournment shall be conspicuously posted on or near the door of the place where the regular, adjourned regular, special or adjourned special meeting was held within 24 hours after the time of adjournment. When a regular or adjourned regular meeting is adjourned as provided in this section the resulting adjourned regular meeting is a regular meeting for all purposes. When an order of adjournment of any meeting fails to state the hour at which the adjourned meeting is to be held, it shall be held at the hour specified for regular meetings.

D. Emergency Meetings. The notice requirement for a special meeting may be dispensed with under the following emergency conditions:

1. Work stoppage or other activity which severely impairs public health, safety, or both, as determined by a majority of the Council;

2. A crippling disaster which impairs public health, safety, or both, as determined by a majority of the Council.

E. Closed Sessions. The Council may hold closed sessions during a regular or special meeting, or at any time otherwise authorized by law, to consider or hear any matter which it is authorized by State law to hear or consider in closed session, and may exclude from any such closed session any person or persons which it is authorized by State law to exclude from such closed sessions. Any such closed session shall be appropriately agendized.

F. Cancellation. Any meeting of the Council may be canceled in advance of a majority vote of the Council. The Mayor may cancel a meeting in the case of an emergency or when a majority of members have confirmed in writing their unavailability to attend a meeting.

G. Chair. The Mayor shall preside over all Council meetings. In his or her absence, the ~~Mayor pro tempore~~Vice Mayor shall serve as presiding officer. The Council shall choose one of its members to serve as Mayor and one of its members to serve as Vice-Mayor. The Mayor and Vice-Mayor shall be selected and seated in the manner following:

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In an election year in which Council members are elected, the Mayor and Vice-Mayor shall be selected and seated at such time as the election results for Council members so elected have been canvassed and certified to the Council and those results so declared by the Council. The Mayor and ~~Vice Mayor pro tempore~~so selected and seated at that time shall hold their respective offices until the first regular City Council meeting following the first Wednesday of the month in the year following the year in which they were selected and seated. The Mayor shall preserve strict order and decorum at all regular and special meetings of the Council. The Mayor shall state every question coming before the Council, announce the decision of the Council on all subjects and decide all questions of order subject, however, to an appeal to the Council in which event a majority vote of the Council shall govern and conclusively determine such question of order. The Mayor shall vote on all questions, his or her name being called last.

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H. Attendance by the Public. Except as specifically provided by law for closed sessions, all meetings of the Council shall be open and public. All persons desiring to attend shall be permitted to attend any meeting. In the event any meeting is willfully interrupted by a group or groups of persons so as to render the orderly conduct of the meeting unfeasible ~~and order cannot be restored by removal of the offending individual or individuals, the Council may proceed as set forth in Municipal Code Section 2.04.050 et seq related to Rules of Decorum. order the meeting room cleared and continue in session. Only matters appearing on the agenda may be considered during each session. Representatives of the press, unless participants in the disturbance, shall be allowed to attend such session, and nothing shall prohibit the Council from readmitting individuals not responsible for the disturbance.~~ (Ord. 550 § 1, 2014; Ord. 430 § 1, 1996; Ord. 414 § 2, 1995)

2.04.020 Order of business.

The business of the Council, at its meetings, shall be conducted in accordance with the following order of business:

A. Call to order; ~~and~~

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B. ~~roll~~ Roll Call;

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~~C~~B. Pledge of allegiance ~~and~~ /Invocation;

D. ~~Corrections and/or changes to the Agenda by City Manager Only;~~

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~~E~~C. Presentations ~~and Recognitions;~~ /proclamations;

~~D.~~ Written communications;

F. ~~H.~~ Appearance of interested citizens and/or requests by the public Public Comment;

~~G.~~ ~~I.~~ Consent Calendar. The consent calendar groups together those matters which are considered to be noncontroversial and which require only routine action by the Council. Adoption of the consent calendar may be made by one motion only and by the roll call vote of the Council; provided, however, the chair shall first advise the persons in attendance that the consent calendar matters will be adopted in toto by one action of the Council unless any Council member, any member, any individual or organization interested in one or more consent calendar matters has any question or wishes to make a statement. In that event, the chair may defer action on the particular matter or matters, and the Council shall consider those matters separately;

~~H~~E. Public hearings;

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~~F.~~ Bid opening;

~~I~~G. Ordinance introduction and adoption Business Items;

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~~H.~~ Appearance of interested citizens and/or requests by the public;

~~I.~~ Consent Calendar. The consent calendar groups together those matters which are considered to be noncontroversial and which require only routine action by the Council. Adoption of the consent calendar may be made by one motion only and by the roll call vote of the Council; provided, however, the chair shall first advise the persons in attendance that the consent calendar matters will be adopted in toto by one action of the Council unless any Council member, any member, any individual or organization interested in one or more consent calendar matters has any question or wishes to make a statement. In that event, the chair may defer action on the particular matter or matters, and the Council shall consider those matters separately;

~~J~~I. Reports and miscellaneous Items Removed From Consent Agenda for Council Consideration and Action;

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~~K~~K. Business from the Council Updates and Announcements From the City Attorney and City Manager; and

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L. Councilmember Comments; and

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M. Adjournment. (Ord. 414 § 2, 1995)

2.04.030 Agenda—Posting action on other matters.

A. Preparation of Agenda. The City Clerk shall cause to be prepared an agenda of the Council meeting which agenda shall be prepared in accordance with the order of business as provided for in Section 2.04.020 above. A copy of said agenda shall be furnished to each member of the Council, the City Finance Director and the City Attorney at least 24 hours prior to the Council meeting.

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B. Posting of Agenda. At least 72 hours before a regular meeting the City Clerk or designee shall post the agenda which shall contain a brief general description of each item of business to be transacted or discussed at the meeting. The agenda shall specify the time and location of the regular meeting and shall be posted in a location that is freely accessible to members of the public. No action shall be taken on any item not appearing on the posted agenda.

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C. Items Not Appearing on Agenda. Notwithstanding the above, the Council may take action on items of business not appearing on the posted agenda under any of the following conditions:

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1A. Upon a determination by a majority vote of the Council that an emergency situation exists as defined in the public meeting law (Section 54956.2(b)(1) of the Government Code);

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B2. Upon a determination by a two-thirds vote of the Council or if less than two-thirds of the Council members are present, a unanimous vote of those members present that the need to take action arose subsequent to the agenda being posted; and

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C3. The item was posted as hereinbefore required for a prior meeting of the Council occurring not more than five calendar days prior to the date action is taken on the item and at the prior meeting the time was continued to the meeting at which action is being taken. (Ord. 414 § 2, 1995)

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D. Items to be Placed on Agenda. During the "Councilmember Comments" portion of the City Council meeting, any member of the City Council may request that an item be placed on a future City Council agenda for initial consideration by the City Council. Initial consideration will allow Council to discuss the item during an open and public meeting and determine by a simple majority vote whether to direct the City Manager to add the item to a future agenda and provide specific direction. No motion, second, or vote or other action shall be required of the City Council to have the item placed on a future City Council agenda for initial consideration so long as the item is to be on an agenda thirty or more days later.

E. Agenda Items Added by City Council. Other than simple administrative report describing the nature of the request, no work on an item added by a member of the City Council shall be undertaken by City staff, including but not limited to, fiscal review, legal review, and policy review for consistency with existing City policies, until the City Council has had the opportunity to have a discussion and provide direction as provided herein. For the purposes of this section, work will be defined as generating, compiling, analyzing, researching, or writing new information, new policies, laws or plans and specifically excludes meetings or discussions with the City Manager and department heads jointly to obtain their comments on a Councilmember requested item. However, the City Councilmember requesting that the item be added for

initial consideration shall have the right and privilege of submitting a letter or memorandum (and any other related materials) describing their item and the reasons therefore which shall be included in the City Council agenda packet so long as the letter or memorandum (and any other related materials) is submitted to the City Clerk at least one week prior to the City Council meeting.

At the meeting where the item is initially considered, if a majority of the City Council supports further study of the item by way of motion, second, and simple majority vote, then a full staff analysis shall be prepared thereafter for consideration by the City Council. The date set for further consideration shall be set in light of legal notice requirements, existing City Council priorities, the urgency of the item, and the advice of the City Manager and staff as to its impact on the timing of existing work and/or projects of the City.

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2.04.040 Rules of conduct.

Business shall be brought before the Council by motion in accordance with the following standards of conduct:

A. Obtaining the Floor. Any member of the Council wishing to speak must first obtain the floor by being recognized by the chair. The chair must recognize any Council member who seeks the floor when appropriately entitled to do so.

B. Motions. The Mayor or any member of the Council may bring a matter of business before the Council by making a motion. Before the matter can be considered or debated it must be seconded. Once the motion has been properly made and seconded, the chair shall open the matter for debate offering the first opportunity to debate to the moving party and, thereafter, to any Council member properly recognized by the chair. Once the matter has been fully debated and the chair calls for a vote, no further debate will be allowed; provided, however, Council members may be allowed to explain their vote.

C. Voting. All Council members present at a meeting when a question comes up for a vote, shall vote for or against the measure. If the vote is a voice vote, the chair shall declare the result and note for the record all "aye" votes and all "no" votes. The Council may also vote by roll call vote, ballot or voting machine. Regardless of the manner of voting, the results reflecting all "ayes" and "noes" must be clearly set forth for the record.

D. Procedural Rules of Order. Once the main motion is properly placed on the floor, several related motions may be employed in addressing the main motion. These motions take precedence over the main motion, and if properly made and seconded, must be disposed of before the main motion can be acted upon. The following motions are appropriate and may be made by the Mayor or any Council member at any appropriate time during the discussion of the main motion. They are listed in order of precedence. The first three subsidiary motions are nondebatable; the last four are debatable. All subsidiary motions require a simple majority vote for passage.

1. Subsidiary Motions.

a. Lay on the Table. Any Council members including the Mayor, may move to lay the matter under discussion on the table. This motion temporarily suspends any further discussion of the pending motion without setting a time certain to resume debate. It must be moved, seconded

and passed by a majority vote. In order to bring the matter back before the Council, a member must move that the matter be taken from the table, seconded and passed. A motion to take from the table must be made at the same meeting at which it was placed on the table or at the next regular meeting of the Council. Otherwise, the motion that was tabled dies, although it can be raised later as a new motion.

b. Move the Previous Question. Any Council member may move to immediately bring the question being debated by the Council to a vote, suspending any further debate.

c. Limit or Extend Limits of Debate. Any Council member may move to put limits on the length of debate.

d. Postpone to a Time Certain. Any Council member may move to postpone the pending question to a time certain. This motion continues the pending main motion to a future date as determined by the Council at the time the motion is passed.

e. Commit or Refer. Any Council member may move that the matter being discussed should be referred to a committee or commission for further study. The motion may contain directions for the committee or commission, as well as a date upon which the matter will be returned to the Council's agenda. If no date is set for returning the item to the Council agenda, any Council member may move, at any time, to require the time be returned to the agenda.

f. Amend. Any Council member may amend the main motion or any amendment made to the main motion. Before the main motion may be acted upon, all amendments and amendments to amendments must first be acted upon. Any amendment must be related to the main motion or amendment to which it is directed. Any amendment which substitutes a new motion rather than amending the existing motion is out of order and may be so declared by the chair.

g. Postpone Indefinitely. Any Council member may move to postpone indefinitely the motion on the floor, thus avoiding a direct vote on the pending motion and suspending any further action on the matter.

2. Motion of Privilege, Order and Convenience. The following actions by the Council are to insure orderly conduct of meetings and for the convenience of the Mayor and Council members. Those motions take precedence over any pending main or subsidiary motion and may or may not be debated as noted:

a. Call for Orders of the Day. Any Council member may demand that the agenda be followed in the order stated therein. No second is required and the chair must comply unless the Council, by vote, sets aside the orders of the day.

b. Questions of Privilege. Any Council member, at any time during the meeting, may make a request of the chair to accommodate the needs of the Council or his or her personal needs for such things as reducing noise, adjusting air conditioning, ventilation, lighting, etc. Admissibility of question is ruled on by the chair.

c. Recess. Any Council member may move for a recess. The motion must be seconded and a majority vote is required for passage. The motion is debatable.

d. Adjourn. Any Council member may move to adjourn at any time, even if there is business pending. The motion must be seconded and a majority vote is required for passage. The motion is not debatable.

e. Point of Order. Any Council member may require the chair to enforce the rules of the Council by raising a point of order. The point of order shall be ruled upon by the chair.

f. Appeal. Should any Council member be dissatisfied with a ruling from the chair, he or she may move to appeal the ruling to the full Council. The motion must be seconded to put it before the Council. A majority vote in the negative or a tie vote sustains the ruling of the chair. The motion is debatable and the chair may participate in the debate.

g. Suspend the Rules. Any Council member may move to suspend the rules if necessary to accomplish a matter that would otherwise violate the rules. The motion requires a second and a majority vote for passage.

h. Division of Question. Any Council member may move to divide the subject matter of a motion which is made up of several parts in order to vote separately on each part. The motion requires a second and a majority vote for passage. This motion may also be applied to complex ordinances or resolutions.

i. Reconsider. Except for votes regarding matters which are quasi-judicial in nature or matters which require a noticed public hearing, the Council may reconsider any vote taken at the same session, but no later than the same or next calendar day, to correct inadvertent or precipitant errors, or consider new information not available at the time of the vote. The motion to reconsider must be seconded and requires a majority vote for passage, regardless of the vote required to adopt the motion being reconsidered. If the motion to reconsider is successful, the matter to be reconsidered takes no special precedence over other pending matters and any special voting requirements related thereto still apply. Except pursuant to a motion to reconsider, once a matter has been determined and voted upon, the same matter cannot be brought up again at the same meeting.

j. Rescind, Repeal or Annul. The Council may rescind, repeal or annul any prior action taken with reference to any legislative matter so long as the action to rescind, repeal or annul complies with all the rules applicable to the initial adoption, including any special voting or notice requirements or unless otherwise specified by law.

E. Authority of the Chair. Subject to appeal, the chair shall have the authority to prevent the misuse of the legitimate form of motions, or the abuse of privilege of renewing certain motions, to obstruct the business of the Council by ruling such motions out of order. In so ruling, the chair shall be courteous and fair and should presume that the moving party is making the motion in good faith.

F. Public Hearings. Matters which are required to be heard at a noticed public hearing shall be conducted in the following manner:

1. Time for Consideration. Matters noticed to be heard by the Council shall be heard at the meeting specified and shall commence at the time specified in the notice of hearing, or as soon thereafter as is reasonably possible, and shall continue until the same has been completed or until other disposition of the matter has been made.

2. Continuance of Hearings. Any hearing being held, noticed or ordered to be held by the Council at any meeting of the Council may, by order or notice of continuance, be continued or reconvened to any subsequent meeting in the manner provided herein for adjourned meetings; provided, that if the hearing is continued to a time less than 24 hours after the time specified in the order or notice of hearing, a copy of the order or notice of continuance of hearing shall be posted immediately following the meeting at which the order or notice of continuance was adopted or made.

3. Public Discussion at Hearings. When a matter for the public hearing comes before the Council, the Mayor shall open the public hearing. Upon opening the public hearing and before any motion is adopted related to the merits of the issue to be heard, the Mayor shall inquire if there are any persons present who desire to speak on the matter which is to be heard or to present evidence respecting the matter. Any person desiring to speak or present evidence shall make his or her presence known to the Mayor and upon being recognized by the Mayor, the person may speak or present evidence relevant to the matter being heard. No person may speak without first being recognized by the Mayor. Members of the Council who wish to ask questions of the speakers or each other, during the public hearing portion, may do so but only after first being recognized by the Mayor. The Mayor shall conduct the meeting in such a manner as to afford due process.

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All persons interested in the matter being heard by Council shall be entitled to submit written evidence or remarks, as well as other graphic evidence. All such evidence presented shall be retained by the City Clerk and made a part of the Clerk's record. Time limits may be established by the Council, limiting the duration of presentations as set forth herein. No person shall be permitted during the hearing to speak about matters or present evidence which are not germane to the matter being considered. A determination of relevance of such matters shall be made by the Mayor but may be appealed as set forth here and before.

4. Consideration of Question by Council. After all members of the public desiring to speak upon the subject of the hearing have been given an opportunity to do so, the public hearing shall be closed by the Mayor and the Council may consider what disposition they wish to make of the question or questions presented at the hearing. No member of the public shall be allowed, without consent of the Mayor, to speak further on the question during this period of deliberation, although the Council members may ask questions of the speakers if so desired. At the conclusion of the Council discussion, an appropriate motion having been made and seconded, the Council shall vote on the matter.

5. Reports and Resolutions. All committee reports together with all resolutions shall be filed with the City Clerk and shall be entered in the minutes. Minutes of prior Council meetings nor a synopsis of said minutes, need not be read provided the City Clerk has previously furnished to each Council member a complete copy of said minutes.

6. Dissemination of Materials to Council. As required by law ([Government Code](#) Section 54957.5), agendas of the City Council and any other writings, when distributed to all or a majority of all members of the Council by any person in connection with a matter, the subject of discussion or consideration at a meeting of the Council, are public records under the Public Records Act and shall

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be made available as required by the Public Records Act, unless the writing is otherwise exempt from public disclosure under the Public Records Act. Writings which are public records and which are distributed during a public meeting of the Council shall be made available for public inspection at the meeting if prepared by the Council or a member thereof or after the meeting if prepared by some other person. (Ord. 414 § 2, 1995)

2.04.050 Rules of decorum.

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

The Mayor and/or any Councilmember shall:

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

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

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

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

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

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

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

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

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

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

~~While the Council is in session, the chair shall preserve order and decorum. No person in attendance shall either by conversation or otherwise delay or interrupt the proceedings or the peace of the Council or disturb either any Council member or any member of the public while speaking nor refuse to obey the orders of the Council or the presiding officer except as otherwise provided. Any persons making personal, impertinent or slanderous remarks or who shall become boisterous while addressing the Council shall be forthwith by the presiding officer barred from further audience before the Council unless permission to continue shall be granted by a majority vote of the Council. All persons addressing the Council shall step to the designated podium and shall give his or her name and address in an audible tone of voice for the record. All remarks shall be addressed to the Council as a body and not to any member thereof. No person other than the Council and the person having the floor shall be permitted to enter into any discussion either directly or through a member of the Council without the permission of the chair. No question shall be asked a Council member except through the chair. Every person in attendance desiring to speak shall address the chair and, upon recognition by the chair, shall confine him or herself to the question under debate avoiding all personalities and indecorous language. Any person in attendance, once recognized by the chair, shall not be interrupted when speaking unless it shall be to call him or her to order or as otherwise here and before provided. If a person, while speaking, shall be called to order he or she shall cease speaking until the question of order shall be determined and if in order he or she shall be permitted to proceed. A Council member may request, through the chair, the privilege of having a written abstract of his or her statement on any subject under consideration by the Council entered in the minutes. If the Council consents thereto, such statement shall be entered in the minutes. (Ord. 414 5-2, 1995)~~

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2.04.060 Approval of legislation and contract.

A. Preparation of Ordinances. All ordinances shall be prepared or approved as to form by the City Attorney. No ordinance shall be prepared for presentation to the Council unless ordered by a majority vote of the Council or requested in writing by the City Clerk/City Finance Director or designee.

B. Prior Approval. All ordinances and contract documents shall, before presentation to the Council, have been approved as to form and legality by the City Attorney or authorized representative and shall have been examined and approved for the administration by the City Clerk/City Finance Director or authorized representative when there are substantive matters of administration involved.

C. Introducing for Passage or Approval. Ordinances, resolutions, and other matters or subjects requiring action by the Council shall be introduced and sponsored by a member of the Council; provided, however, the Mayor, City Administrator or designee, or City Attorney may present ordinances, resolutions, and other matters or subjects to the Council, and any Council member may assume sponsorship thereof by moving that such ordinances, resolutions, matters, or subjects be adopted; otherwise, they shall not be considered. (Ord. 414 § 2, 1995)

2.04.070 Ethics.

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

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

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

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

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

4. Conflict of Interest. In order to assure their independence and impartiality on behalf of the common good, City Officials shall not use their official positions to influence government decisions in which they have a material financial interest, or where they have an organizational responsibility or personal relationship which may give the appearance of a conflict of interest. In accordance with the law, members shall disclose investments, interests in real property, sources of income, and gifts; and they shall abstain from participating in deliberations and decision-making where conflicts may exist.

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

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

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

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

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

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

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

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

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

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

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

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

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Chapter 2.04 RULES AND REGULATIONS GOVERNING THE CONDUCT OF COUNCIL MEETINGS, PROCEEDINGS AND BUSINESS

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

2.04.010 Meetings.

A. Regular Meetings. Regular meetings of the Council shall be held without notice on the first and third Wednesday of each month. Meetings shall commence at 6:00 p.m. in the Live Oak City Council Chambers in the City Hall of the City of Live Oak located at 9955 Live Oak Blvd., Live Oak, California, or at such other place as the Council may, from time to time, prescribe. In the event a Wednesday falls upon a legal holiday, the regular meeting which otherwise would have occurred on that date shall be held on the first business day thereafter at 6:00 p.m. In the event that Christmas Eve and/or New Year's Eve falls on a Wednesday, the regular meeting which otherwise would have occurred on that day shall be held on the first business day which is not a holiday thereafter at 6:00 p.m.

B. Special Meetings. Special meetings of the Council may be called at any time by the Mayor or by a majority of the members of the Council by delivering personally or by mail written notice to each member of the Council and to each local newspaper of general circulation and to any radio or television station that has submitted a written request of the City Clerk for such notification. Such notice must be delivered personally or by mail at least 24 hours before the time of such meeting specified in the notice. The call and notice shall specify the time and place of the special meeting and the business to be transacted. No other business shall be considered at the meeting. Written notice may be dispensed with for any member who at or prior to the time the meeting convenes files with the City Clerk a written waiver of notice. The waiver may be given by telegram or fax. Written notice shall be dispensed with for any member who is actually present at the meeting at the time it convenes.

C. Adjournment/Adjourned Meetings. The Council may adjourn any regular, adjourned regular, special or adjourned special meeting to a time and place specified in the order of adjournment. If a quorum is not present, less than a quorum may so adjourn. If all members are absent from any regular or adjourned regular meeting the City Clerk may declare the meeting adjourned to a stated time and place and shall cause a written notice of the adjournment to be delivered personally to each Council member at least three hours before the adjourned meeting. A copy of the order or notice of adjournment shall be conspicuously posted on or near the door of the place where the regular, adjourned regular, special or adjourned special meeting was held within 24 hours after the time of adjournment. When a regular or adjourned regular meeting is adjourned as provided in this section the resulting adjourned regular meeting is a regular meeting for all purposes. When an order of adjournment of any meeting fails to state the hour at which the adjourned meeting is to be held, it shall be held at the hour specified for regular meetings.

D. Emergency Meetings. The notice requirement for a special meeting may be dispensed with under the following emergency conditions:

1. Work stoppage or other activity which severely impairs public health, safety, or both, as determined by a majority of the Council;

2. A crippling disaster which impairs public health, safety, or both, as determined by a majority of the Council.

E. Closed Sessions. The Council may hold closed sessions during a regular or special meeting, or at any time otherwise authorized by law, to consider or hear any matter which it is authorized by State law to hear or consider in closed session, and may exclude from any such closed session any person or persons which it is authorized by State law to exclude from such closed sessions. Any such closed session shall be appropriately agendized.

F. Cancellation. Any meeting of the Council may be canceled in advance of a majority vote of the Council. The Mayor may cancel a meeting in the case of an emergency or when a majority of members have confirmed in writing their unavailability to attend a meeting.

G. Chair. The Mayor shall preside over all Council meetings. In his or her absence, the Vice Mayor shall serve as presiding officer. The Council shall choose one of its members to serve as Mayor and one of its members to serve as Vice-Mayor. The Mayor and Vice-Mayor shall be selected and seated in the manner following:

In an election year in which Council members are elected, the Mayor and Vice-Mayor shall be selected and seated at such time as the election results for Council members so elected have been canvassed and certified to the Council and those results so declared by the Council. The Mayor and Vice Mayor so selected and seated at that time shall hold their respective offices until the first regular City Council meeting following the first Wednesday of the month in the year following the year in which they were selected and seated. The Mayor shall preserve strict order and decorum at all regular and special meetings of the Council. The Mayor shall state every question coming before the Council, announce the decision of the Council on all subjects and decide all questions of order subject, however, to an appeal to the Council in which event a majority vote of the Council shall govern and conclusively determine such question of order. The Mayor shall vote on all questions, his or her name being called last.

H. Attendance by the Public. Except as specifically provided by law for closed sessions, all meetings of the Council shall be open and public. All persons desiring to attend shall be permitted to attend any meeting. In the event any meeting is willfully interrupted by a group or groups of persons so as to render the orderly conduct of the meeting unfeasible, the Council may proceed as set forth in Municipal Code Section 2.04.050 et seq related to Rules of Decorum. (Ord. 550 § 1, 2014; Ord. 430 § 1, 1996; Ord. 414 § 2, 1995)

2.04.020 Order of business.

The business of the Council, at its meetings, shall be conducted in accordance with the following order of business:

- A. Call to order;
- B. Roll Call;
- C. Pledge of allegiance and Invocation;

- D. Corrections and/or changes to the Agenda by City Manager Only;
- E. Presentations and Recognitions;;
- F. Public Comment;
- G. Consent Calendar. The consent calendar groups together those matters which are considered to be noncontroversial and which require only routine action by the Council. Adoption of the consent calendar may be made by one motion only and by the roll call vote of the Council; provided, however, the chair shall first advise the persons in attendance that the consent calendar matters will be adopted in toto by one action of the Council unless any Council member, any member, any individual or organization interested in one or more consent calendar matters has any question or wishes to make a statement. In that event, the chair may defer action on the particular matter or matters, and the Council shall consider those matters separately;
- H. Public hearings;
- I. Business Items;
- J. Items Removed From Consent Agenda for Council Consideration and Action;
- K. Updates and Announcements From the City Attorney and City Manager;
- L. Councilmember Comments; and
- M. Adjournment. (Ord. 414 § 2, 1995)

2.04.030 Agenda—Posting action on other matters.

- A. Preparation of Agenda. The City Clerk shall cause to be prepared an agenda of the Council meeting which agenda shall be prepared in accordance with the order of business as provided for in Section [2.04.020](#) above. A copy of said agenda shall be furnished to each member of the Council, the City Finance Director and the City Attorney at least 24 hours prior to the Council meeting.
- B. Posting of Agenda. At least 72 hours before a regular meeting the City Clerk or designee shall post the agenda which shall contain a brief general description of each item of business to be transacted or discussed at the meeting. The agenda shall specify the time and location of the regular meeting and shall be posted in a location that is freely accessible to members of the public. No action shall be taken on any item not appearing on the posted agenda.
- C. Items Not Appearing on Agenda. Notwithstanding the above, the Council may take action on items of business not appearing on the posted agenda under any of the following conditions:
 - 1. Upon a determination by a majority vote of the Council that an emergency situation exists as defined in the public meeting law (Section 54956.2(b)(1) of the [Government Code](#));

2. Upon a determination by a two-thirds vote of the Council or if less than two-thirds of the Council members are present, a unanimous vote of those members present that the need to take action arose subsequent to the agenda being posted; and

3. The item was posted as hereinbefore required for a prior meeting of the Council occurring not more than five calendar days prior to the date action is taken on the item and at the prior meeting the time was continued to the meeting at which action is being taken. (Ord. 414 § 2, 1995)

D. Items to be Placed on Agenda. During the "Councilmember Comments" portion of the City Council meeting, any member of the City Council may request that an item be placed on a future City Council agenda for initial consideration by the City Council. Initial consideration will allow Council to discuss the item during an open and public meeting and determine by a simple majority vote whether to direct the City Manager to add the item to a future agenda and provide specific direction. No motion, second, or vote or other action shall be required of the City Council to have the item placed on a future City Council agenda for initial consideration so long as the item is to be on an agenda thirty or more days later.

E. Agenda Items Added by City Council. Other than simple administrative report describing the nature of the request, no work on an item added by a member of the City Council shall be undertaken by City staff, including but not limited to, fiscal review, legal review, and policy review for consistency with existing City policies, until the City Council has had the opportunity to have a discussion and provide direction as provided herein. For the purposes of this section, work will be defined as generating, compiling, analyzing, researching, or writing new information, new policies, laws or plans and specifically excludes meetings or discussions with the City Manager and department heads jointly to obtain their comments on a Councilmember requested item. However, the City Councilmember requesting that the item be added for initial consideration shall have the right and privilege of submitting a letter or memorandum (and any other related materials) describing their item and the reasons therefore which shall be included in the City Council agenda packet so long as the letter or memorandum (and any other related materials) is submitted to the City Clerk at least one week prior to the City Council meeting.

At the meeting where the item is initially considered, if a majority of the City Council supports further study of the item by way of motion, second, and simple majority vote, then a full staff analysis shall be prepared thereafter for consideration by the City Council. The date set for further consideration shall be set in light of legal notice requirements, existing City Council priorities, the urgency of the item, and the advice of the City Manager and staff as to its impact on the timing of existing work and/or projects of the City

2.04.040 Rules of conduct.

Business shall be brought before the Council by motion in accordance with the following standards of conduct:

A. Obtaining the Floor. Any member of the Council wishing to speak must first obtain the floor by being recognized by the chair. The chair must recognize any Council member who seeks the floor when appropriately entitled to do so.

B. Motions. The Mayor or any member of the Council may bring a matter of business before the Council by making a motion. Before the matter can be considered or debated it must be seconded. Once the

motion has been properly made and seconded, the chair shall open the matter for debate offering the first opportunity to debate to the moving party and, thereafter, to any Council member properly recognized by the chair. Once the matter has been fully debated and the chair calls for a vote, no further debate will be allowed; provided, however, Council members may be allowed to explain their vote.

C. Voting. All Council members present at a meeting when a question comes up for a vote, shall vote for or against the measure. If the vote is a voice vote, the chair shall declare the result and note for the record all “aye” votes and all “no” votes. The Council may also vote by roll call vote, ballot or voting machine. Regardless of the manner of voting, the results reflecting all “ayes” and “noes” must be clearly set forth for the record.

D. Procedural Rules of Order. Once the main motion is properly placed on the floor, several related motions may be employed in addressing the main motion. These motions take precedence over the main motion, and if properly made and seconded, must be disposed of before the main motion can be acted upon. The following motions are appropriate and may be made by the Mayor or any Council member at any appropriate time during the discussion of the main motion. They are listed in order of precedence. The first three subsidiary motions are nondebatable; the last four are debatable. All subsidiary motions require a simple majority vote for passage.

1. Subsidiary Motions.

- a. Lay on the Table. Any Council members including the Mayor, may move to lay the matter under discussion on the table. This motion temporarily suspends any further discussion of the pending motion without setting a time certain to resume debate. It must be moved, seconded and passed by a majority vote. In order to bring the matter back before the Council, a member must move that the matter be taken from the table, seconded and passed. A motion to take from the table must be made at the same meeting at which it was placed on the table or at the next regular meeting of the Council. Otherwise, the motion that was tabled dies, although it can be raised later as a new motion.

- b. Move the Previous Question. Any Council member may move to immediately bring the question being debated by the Council to a vote, suspending any further debate.

- c. Limit or Extend Limits of Debate. Any Council member may move to put limits on the length of debate.

- d. Postpone to a Time Certain. Any Council member may move to postpone the pending question to a time certain. This motion continues the pending main motion to a future date as determined by the Council at the time the motion is passed.

- e. Commit or Refer. Any Council member may move that the matter being discussed should be referred to a committee or commission for further study. The motion may contain directions for the committee or commission, as well as a date upon which the matter will be returned to the Council's agenda. If no date is set for returning the item to the Council agenda, any Council member may move, at any time, to require the time be returned to the agenda.

f. Amend. Any Council member may amend the main motion or any amendment made to the main motion. Before the main motion may be acted upon, all amendments and amendments to amendments must first be acted upon. Any amendment must be related to the main motion or amendment to which it is directed. Any amendment which substitutes a new motion rather than amending the existing motion is out of order and may be so declared by the chair.

g. Postpone Indefinitely. Any Council member may move to postpone indefinitely the motion on the floor, thus avoiding a direct vote on the pending motion and suspending any further action on the matter.

2. Motion of Privilege, Order and Convenience. The following actions by the Council are to insure orderly conduct of meetings and for the convenience of the Mayor and Council members. Those motions take precedence over any pending main or subsidiary motion and may or may not be debated as noted:

a. Call for Orders of the Day. Any Council member may demand that the agenda be followed in the order stated therein. No second is required and the chair must comply unless the Council, by vote, sets aside the orders of the day.

b. Questions of Privilege. Any Council member, at any time during the meeting, may make a request of the chair to accommodate the needs of the Council or his or her personal needs for such things as reducing noise, adjusting air conditioning, ventilation, lighting, etc. Admissibility of question is ruled on by the chair.

c. Recess. Any Council member may move for a recess. The motion must be seconded and a majority vote is required for passage. The motion is debatable.

d. Adjourn. Any Council member may move to adjourn at any time, even if there is business pending. The motion must be seconded and a majority vote is required for passage. The motion is not debatable.

e. Point of Order. Any Council member may require the chair to enforce the rules of the Council by raising a point of order. The point of order shall be ruled upon by the chair.

f. Appeal. Should any Council member be dissatisfied with a ruling from the chair, he or she may move to appeal the ruling to the full Council. The motion must be seconded to put it before the Council. A majority vote in the negative or a tie vote sustains the ruling of the chair. The motion is debatable and the chair may participate in the debate.

g. Suspend the Rules. Any Council member may move to suspend the rules if necessary to accomplish a matter that would otherwise violate the rules. The motion requires a second and a majority vote for passage.

h. Division of Question. Any Council member may move to divide the subject matter of a motion which is made up of several parts in order to vote separately on each part. The motion

requires a second and a majority vote for passage. This motion may also be applied to complex ordinances or resolutions.

i. Reconsider. Except for votes regarding matters which are quasi-judicial in nature or matters which require a noticed public hearing, the Council may reconsider any vote taken at the same session, but no later than the same or next calendar day, to correct inadvertent or precipitant errors, or consider new information not available at the time of the vote. The motion to reconsider must be seconded and requires a majority vote for passage, regardless of the vote required to adopt the motion being reconsidered. If the motion to reconsider is successful, the matter to be reconsidered takes no special precedence over other pending matters and any special voting requirements related thereto still apply. Except pursuant to a motion to reconsider, once a matter has been determined and voted upon, the same matter cannot be brought up again at the same meeting.

j. Rescind, Repeal or Annul. The Council may rescind, repeal or annul any prior action taken with reference to any legislative matter so long as the action to rescind, repeal or annul complies with all the rules applicable to the initial adoption, including any special voting or notice requirements or unless otherwise specified by law.

E. Authority of the Chair. Subject to appeal, the chair shall have the authority to prevent the misuse of the legitimate form of motions, or the abuse of privilege of renewing certain motions, to obstruct the business of the Council by ruling such motions out of order. In so ruling, the chair shall be courteous and fair and should presume that the moving party is making the motion in good faith.

F. Public Hearings. Matters which are required to be heard at a noticed public hearing shall be conducted in the following manner:

1. Time for Consideration. Matters noticed to be heard by the Council shall be heard at the meeting specified and shall commence at the time specified in the notice of hearing, or as soon thereafter as is reasonably possible, and shall continue until the same has been completed or until other disposition of the matter has been made.

2. Continuance of Hearings. Any hearing being held, noticed or ordered to be held by the Council at any meeting of the Council may, by order or notice of continuance, be continued or recontinued to any subsequent meeting in the manner provided herein for adjourned meetings; provided, that if the hearing is continued to a time less than 24 hours after the time specified in the order or notice of hearing, a copy of the order or notice of continuance of hearing shall be posted immediately following the meeting at which the order or notice of continuance was adopted or made.

3. Public Discussion at Hearings. When a matter for the public hearing comes before the Council, the Mayor shall open the public hearing. Upon opening the public hearing and before any motion is adopted related to the merits of the issue to be heard, the Mayor shall inquire if there are any persons present who desire to speak on the matter which is to be heard or to present evidence respecting the matter. Any person desiring to speak or present evidence shall make his or her presence known to the Mayor and upon being recognized by the Mayor, the person may speak or present evidence relevant to the matter being heard. No person may speak without first being recognized by the Mayor. Members of the Council who wish to ask questions of the speakers or each

other, during the public hearing portion, may do so but only after first being recognized by the Mayor. The Mayor shall conduct the meeting in such a manner as to afford due process.

All persons interested in the matter being heard by Council shall be entitled to submit written evidence or remarks, as well as other graphic evidence. All such evidence presented shall be retained by the City Clerk and made a part of the Clerk's record. Time limits may be established by the Council, limiting the duration of presentations as set forth herein. No person shall be permitted during the hearing to speak about matters or present evidence which are not germane to the matter being considered. A determination of relevance of such matters shall be made by the Mayor but may be appealed as set forth here and before.

4. Consideration of Question by Council. After all members of the public desiring to speak upon the subject of the hearing have been given an opportunity to do so, the public hearing shall be closed by the Mayor and the Council may consider what disposition they wish to make of the question or questions presented at the hearing. No member of the public shall be allowed, without consent of the Mayor, to speak further on the question during this period of deliberation, although the Council members may ask questions of the speakers if so desired. At the conclusion of the Council discussion, an appropriate motion having been made and seconded, the Council shall vote on the matter.

5. Reports and Resolutions. All committee reports together with all resolutions shall be filed with the City Clerk and shall be entered in the minutes. Minutes of prior Council meetings nor a synopsis of said minutes, need not be read provided the City Clerk has previously furnished to each Council member a complete copy of said minutes.

6. Dissemination of Materials to Council. As required by law ([Government Code](#) Section 54957.5), agendas of the City Council and any other writings, when distributed to all or a majority of all members of the Council by any person in connection with a matter, the subject of discussion or consideration at a meeting of the Council, are public records under the Public Records Act and shall be made available as required by the Public Records Act, unless the writing is otherwise exempt from public disclosure under the Public Records Act. Writings which are public records and which are distributed during a public meeting of the Council shall be made available for public inspection at the meeting if prepared by the Council or a member thereof or after the meeting if prepared by some other person. (Ord. 414 § 2, 1995)

2.04.050 Rules of decorum.

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

The Mayor and/or any Councilmember shall:

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

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

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

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

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

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

1. Threats, including threats of violence, shall not be tolerated;
2. All City Council meeting attendees shall refrain from behavior that disrupts or threatens to disrupt City government operations. This includes, but is not limited to harassment and/or intimidation of City staff, elected officials, or members of the public; the willful destruction of public property; and conduct that threatens to provoke a violent reaction or disrupts the Council meeting;
3. If a sign, placard, banner, and/or other similar item disturbs, disrupts, or otherwise impedes the orderly conduct of a City Council meeting, it shall not be permitted; and
4. No person attending the meeting shall engage in disorderly or boisterous conduct, including, but not limited to applause, whistling, stamping of feet, booing, or other loud noises.

2.04.060 Approval of legislation and contract.

- A. Preparation of Ordinances. All ordinances shall be prepared or approved as to form by the City Attorney. No ordinance shall be prepared for presentation to the Council unless ordered by a majority vote of the Council or requested in writing by the City Clerk/City Finance Director or designee.
- B. Prior Approval. All ordinances and contract documents shall, before presentation to the Council, have been approved as to form and legality by the City Attorney or authorized representative and shall have been examined and approved for the administration by the City Clerk/City Finance Director or authorized representative when there are substantive matters of administration involved.
- C. Introducing for Passage or Approval. Ordinances, resolutions, and other matters or subjects requiring action by the Council shall be introduced and sponsored by a member of the Council; provided, however, the Mayor, City Administrator or designee, or City Attorney may present ordinances, resolutions, and other matters or subjects to the Council, and any Council member may assume sponsorship thereof by moving that such ordinances, resolutions, matters, or subjects be adopted; otherwise, they shall not be considered. (Ord. 414 § 2, 1995)

2.04.070 Ethics.

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

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

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

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

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

4. Conflict of Interest. In order to assure their independence and impartiality on behalf of the common good, City Officials shall not use their official positions to influence government decisions in which they have a material financial interest, or where they have an organizational responsibility or personal relationship which may give the appearance of a conflict of interest. In accordance with the law, members shall disclose investments, interests in real property, sources of income, and gifts; and they shall abstain from participating in deliberations and decision-making where conflicts may exist.

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

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

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

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

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

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

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

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

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

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

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

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

Introduced and the first reading waived at a regular meeting of the City Council of the City of Live Oak on the 1st day of March, 2023, and passed and adopted after waiving the second reading at a regular meeting thereafter on the ___ day of ____, 2023, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINED:

APPROVED: _____
Bob Woten, Mayor

ATTEST:

Clarissa Menchaca, City Clerk

APPROVED AS TO FORM:

Nicole Rosser, City Attorney