LIVE OAK CITY COUNCIL

REGULAR MEETING AGENDA
JUNE 17, 2026
6:00 PM

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

MEMBERS OF THE COUNCIL

JERAMY CHAPDELAINE, MAYOR
AARON PAMMA, VICE MAYOR
ASHLEY HERNANDEZ, COUNCILMEMBER
NANCY SANTANA, COUNCILMEMBER
BOB WOTEN, COUNCILMEMBER

BENJAMIN MOODY,
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.

Public Participation Options:

- ***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.*
    - ***Email Public Comment:*** *Comments from the public on agenda items will be accepted until 1:00 pm on the date of the meeting, via email to the City Clerk at cmenchaca@liveoakcity.org. Comments will be distributed to Council prior to the meeting and reflected in the meeting minutes. Please note that emailed comments will NOT be read aloud during the meeting unless an approved accommodations request has been granted.*
    - ***eComment Feature:*** *Comments from the public on agenda items will be accepted until 1:00 pm on the date of the meeting, via the eComment feature at https://liveoakca.granicus.com/ViewPublisher.php?view_id=1. Comments will be distributed to Council prior to the meeting and reflected in the meeting minutes. Please note that eComments will NOT be read aloud during the meeting unless an approved accommodations request has been granted.*
- ***Remote Participation – Viewing Only - No Public Participation via Remote:***
    - *The meeting will be livestreamed for public viewing, but not participation, as follows:*

- *Granicus livestream:* https://liveoakca.granicus.com/ViewPublisher.php?view_id=1.
- *Zoom livestream:*
  - ***Join by Electronic Device:***
    https://us02web.zoom.us/j/83054076485
  - ***Join by Phone:***
    1-669-900-6833 or 1-833-548-0282 (Toll Free)
    Webinar ID: *830 5407 6485*

AGENDA

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. Pioneer Community Outreach Expansion Plans Presentation

PUBLIC COMMENT

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

CONSENT ITEMS

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

1. City Council Meeting Minutes
   Recommendation: Approve the June 3, 2026, City Council Regular Meeting minutes.
   (Clarissa Menchaca, City Clerk)

2. Reappointment to the Regional Housing Authority (RHA) Board of Commissioners
   Recommendation: Reappoint Suzanne Gallaty to the Regional Housing Authority Board of Commissioners as Tenant Commissioner, with a term ending June 3, 2028.
   (Clarissa Menchaca, City Clerk)

3. SB 1 Road Maintenance and Rehabilitation Account Project List FY2026-27
   Recommendation: Adopt a resolution adopting a list of projects for FY2026-27 to be funded by Senate Bill 1: Road Repair and Accountability Act of 2017.
   (Ethan Gutierrez, Finance Director)

BUSINESS ITEMS

4. Elimination of City Council Benefits
   Recommendation: Adopt a resolution eliminating City-paid health, dental, vision, life insurance, and related benefits provided to City Councilmembers effective July 1, 2026; direct staff to implement all necessary administrative and budget adjustments; and direct staff to prepare and process any amendments to personnel rules, policies, resolutions, administrative procedures, budget documents, or other City records necessary to implement this action.
   (Mayor Jeramy Chapdelaine)

5. Adoption of the City of Live Oak's Fiscal Year 2026-27 Budget and Fiscal Year 2026-27 Appropriations Limit
   Recommendation: 1) Adopt a resolution approving the Proposed Fiscal Year 2026-27 Budget; and 2) Adopt a resolution approving the City's Appropriation Limit for Fiscal Year 2026-27.
   (Ethan Gutierrez, Finance Director)

ITEMS REMOVED FROM THE CONSENT AGENDA FOR COUNCIL CONSIDERATION AND ACTION

UPDATES AND ANNOUNCEMENTS FROM THE CITY ATTORNEY AND CITY MANAGER

COUNCILMEMBER REPORTS / COMMENTS / REQUESTS

ADJOURNMENT

CITY OF LIVE OAK
STAFF REPORT

Date: June 17, 2026

To: Honorable Mayor & Members of the City Council

From: Clarissa Menchaca, City Clerk

Subject: Pioneer Community Outreach Expansion Plans Presentation

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CITY OF LIVE OAK
STAFF REPORT

Date: June 17, 2026

To: Honorable Mayor & Members of the City Council

From: Clarissa Menchaca, City Clerk

Subject: City Council Meeting Minutes

Background:
Submitted for approval are the June 3, 2026, City Council Regular Meeting minutes.

Recommendation:
Approve the June 3, 2026, City Council Regular Meeting minutes.

Attachments:
Minutes

LIVE OAK CITY COUNCIL

MINUTES
JUNE 3, 2026
6:00 PM

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

MEMBERS OF THE COUNCIL

JERAMY CHAPDELAINE, MAYOR
AARON PAMMA, VICE MAYOR
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BOB WOTEN, COUNCILMEMBER

BENJAMIN MOODY,
CITY MANAGER

NICOLE ROSSER,
CITY ATTORNEY

CALL TO ORDER

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

ROLL CALL

Present: Councilmembers Woten, Santana, Vice Mayor Pamma, and Mayor Chapdelaine

Absent: Councilmember Hernandez

PLEDGE OF ALLEGIANCE AND INVOCATION

Vice Mayor Pamma led the Pledge of Allegiance. Councilmember Woten delivered the invocation.

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

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

PRESENTATIONS AND RECOGNITIONS

There were no presentations or recognitions.

PUBLIC COMMENT

Public Comment was opened and closed without any speakers.

CONSENT ITEMS

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

MOTION: APPROVE THE CONSENT AGENDA.
(MOTION: PAMMA; SECOND: WOTEN)

VOTE: MOTION PASSED 3-0-1-1
AYES: COUNCILMEMBERS WOTEN, VICE MAYOR PAMMA, AND MAYOR CHAPDELAINE
NOES: NONE
ABSTAIN: COUNCILMEMBER SANTANA
ABSENT: COUNCILMEMBER HERNANDEZ

1. City Council Meeting Minutes
Clarissa Menchaca, City Clerk
Council action: May 20, 2026, City Council Regular Meeting minutes approved.

PUBLIC HEARING ITEMS

2. City Council Adoption of the 6th Cycle Housing Element Update
Jaspreet Kaur, Community and Economic Development Director

Jaspreet Kaur, Community and Economic Development Director, introduced the item.

Cynthia Walsh, Placeworks Inc., provided a presentation for the Council.

Opened the Public Hearing at 6:19 pm.

Public Comment was opened and closed without any speakers.

Closed the Public Hearing at 6:19 pm.

MOTION: **1) CONDUCT A PUBLIC HEARING; AND 2) ADOPT A RESOLUTION TO DETERMINE THE HOUSING ELEMENT IS CATEGORICALLY EXEMPT FROM ENVIRONMENTAL REVIEW UNDER CALIFORNIA ENVIRONMENTAL QUALITY ACT, SECTION 15061(B)(3), COMMON SENSE EXEMPTION, AMEND THE CITY'S GENERAL PLAN BY ADOPTING THE 2021-2029 CITY OF LIVE OAK HOUSING ELEMENT, AND DIRECTING STAFF TO SUBMIT THE ADOPTED 2021-2029 HOUSING ELEMENT TO THE DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT FOR CERTIFICATION.**
(MOTION: PAMMA; SECOND: WOTEN)

VOTE: **MOTION PASSED 3-1-1**
AYES: **COUNCILMEMBER WOTEN, VICE MAYOR PAMMA, AND MAYOR CHAPDELAINE**
NOES: **COUNCILMEMBER SANTANA**
ABSENT: **COUNCILMEMBER HERNANDEZ**

Reference Resolution No. 14-2026.

DISCUSSION ITEMS

3. FY2026-27 Proposed Budget
Ethan Gutierrez, Finance Director

Ethan Gutierrez, Finance Director, provided a presentation for the Council.

The following members of the public addressed the Council: Andrew Robinson, Jack Copelin, and Brandon McReynolds.

Council action: Council reviewed and discussed the proposed FY2026-27 budget.

ITEMS REMOVED FROM THE CONSENT AGENDA FOR COUNCIL CONSIDERATION AND ACTION

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

UPDATES AND ANNOUNCEMENTS FROM THE CITY ATTORNEY AND CITY MANAGER

City Manager Benjamin Moody reported that the pool is in full swing and swim lessons will begin next Monday. Mr. Moody provided an update from Code Enforcement regarding the property on Date Street. The former church property is expected to close escrow soon with new owners who intend to clean up and improve the site. Mr. Moody reported that he and Ethan met with the Sheriff and Sutter County earlier today and anticipate meeting with Fire and Sutter County next week regarding amendments to the city's public safety service agreements, which are currently set to expire on November 30. The proposed amendments are intended to ensure public safety services will continue past November 30. Lastly, Mr. Moody reported that Well 1 is currently out of service. Utility staff continue to work to maintain water pressure and water quality while repairs are being made. He thanked Utility staff for their efforts to ensure continued service during this time.

COUNCILMEMBER COMMENTS

Councilmember Santana expressed condolences to the Boone and Harris families on the passing of Lane Thomas Harris. She requested that the meeting be adjourned in his memory.

Vice Mayor Pamma offered condolences to the family of Lane Thomas Harris. He reported attending a Feather River Air Quality Management District meeting, where budget matters were discussed. Vice Mayor Pamma also highlighted his attendance at the Memorial Day tribute hosted by the Cemetery District. He thanked the Cemetery Board, Live Oak Unified School District, grounds staff, and Laurie Schuster for their efforts in organizing the event.

Councilmember Woten highlighted his attendance at past Memorial Day tributes. He congratulated local graduates on their accomplishments. Councilmember Woten offered condolences to the family of Lane Thomas Harris.

Mayor Chapdelaine reported attending the Sacramento Area Council of Governments (SACOG) Policy and Innovation Committee meeting this week. He noted that a full SACOG Board meeting is coming up and discussed the City continuing to coordinate with SACOG to pursue available funding opportunities across various funding rounds. He also reported attending Memorial Day tributes and encouraged residents to attend future tributes. Mayor Chapdelaine offered condolences to the family of Lane Thomas Harris.

ADJOURNMENT

Mayor Chapdelaine adjourned the meeting at 8:11 pm in memory of Lane Thomas Harris.

_____

Jeramy Chapdelaine, Mayor

ATTEST:

_____

Clarissa Menchaca, City Clerk

CITY OF LIVE OAK
STAFF REPORT

Date: June 17, 2026

To: Honorable Mayor & Members of the City Council

From: Clarissa Menchaca, City Clerk

Subject: Reappointment to the Regional Housing Authority (RHA) Board of Commissioners

Summary: Recommendation: Reappoint Suzanne Gallaty to the Regional Housing Authority Board of Commissioners as Tenant Commissioner, with a term ending June 3, 2028.

Fiscal Impacts: Not applicable.

Purpose:
To consider reappointment of the Tenant Commissioner to the Regional Housing Authority Board of Commissioners.

Background:
Pursuant to the Regional Housing Authority (RHA) bylaws, one Tenant Commissioner of the RHA shall be appointed jointly by the governing bodies of the Cities of Live Oak, Colusa, and Yuba City, and the Boards of Supervisors of the Counties of Sutter, Yuba, Colusa, and Nevada, upon recommendation of the RHA Board of Commissioners.

At the June 3, 2026 meeting of the RHA Board of Commissioners, it was approved to recommend Suzanne Gallaty for reappointment as the Tenant Commissioner. The RHA is requesting that the Live Oak City Council reappoint Suzanne Gallaty as the Tenant Commissioner, with a term ending June 3, 2028.

Analysis:
The recommended reappointment is consistent with the RHA bylaws and follows the recommendation of the RHA Board of Commissioners. Suzanne Gallaty currently serves in the role of Tenant Commissioner, and reappointment would ensure continuity of representation on the Regional Housing Authority Board.

Fiscal Impact:
Not applicable.

Recommendation:
Reappoint Suzanne Gallaty to the Regional Housing Authority Board of Commissioners as

Tenant Commissioner, with a term ending June 3, 2028.

Attachments:

Tenant Commissioner Appointment Letter to City of Live Oak

REGIONAL HOUSING AUTHORITY
Serving the Cities of Live Oak, Yuba City and Colusa • Counties of Sutter, Nevada, Colusa and Yuba
1455 Butte House Road • Yuba City, CA 95993
Phone: (530) 671-0220 • Toll Free: (888) 671-0220 • TTY: (866) 735-2929 • Fax: (530) 673-0775
www.RegionalHA.org

June 3, 2026

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

RE: Tenant Commissioner Appointment

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

At the June 3, 2026 meeting of the Regional Housing Authority (RHA) Board of Commissioners it was approved to recommend Suzanne Gallaty to be re-appointed to the Tenant Commissioner position.

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

Sincerely,

Gustavo Becerra
Executive Director

CITY OF LIVE OAK
STAFF REPORT

Date: June 17, 2026

To: Honorable Mayor & Members of the City Council

From: Ethan Gutierrez, Finance

Subject: SB 1 Road Maintenance and Rehabilitation Account Project List FY2026-27

Summary: Recommendation: Adopt a resolution adopting a list of projects for FY2026-27 to be funded by Senate Bill 1: Road Repair and Accountability Act of 2017.

Fiscal Impact: $271,000 Estimated Revenue for FY2026-27.

Purpose:
To maintain and improve roadway conditions throughout the City while also meeting the reporting requirement by the State of California for the formal designation of projects related to SB 1 funding.

Background:
On April 28, 2017, Governor Jerry Brown signed the Road Repair and Accountability Act of 2017 (Senate Bill 1), which increased fuel excise taxes, diesel taxes, and vehicle registration fees to provide ongoing funding for transportation infrastructure improvements throughout California. SB 1 established the Road Maintenance and Rehabilitation Account (RMRA), which distributes funding to cities and counties by formula for eligible roadway maintenance, rehabilitation, and safety projects. The first allocations were made in January 2018.

SB 1, also, includes accountability and transparency requirements that require local agencies to annually submit project lists and expenditure reports to the California Transportation Commission (CTC) prior to receiving RMRA funds. Since the inception of the program in Fiscal Year 2017-18, the City Council has annually approved project lists to maintain eligibility for RMRA funding.

Analysis:
The City is required to submit an annual proposed project list to the CTC in July of each year in order to receive RMRA funds for the next fiscal year; once submitted, the City will continue to receive apportionments monthly. As of May 2026, the California Local Government Finance Almanac, created by Michael Coleman, a leading expert on California local government revenues, has estimated that the City will receive approximately $271,000 of RMRA funds in FY2026-27 in monthly apportionments.

The priority list is updated annually to meet the needs of the City in accordance with SB 1 funding criteria. Per the CTC's request, the City has limited the project list to include only projects that are planned in the next fiscal year. The following consists of the recommended project listing for newly proposed projects:

* Residential Rehab - Larkin Rd (Kristen Ct to Apricot)
* Road Rehab - Downtown Broadway (Apricot to Pennington)
* Collector Rehab - Larkin Rd (Archer to Riviera)

The following consists of previously proposed and adopted projects that may utilize FY2026-27 RMRA revenues in their delivery. With the relisting of these projects in the adopted fiscal year resolution, the City is reaffirming to the public and the State our intent to fund these projects with RMRA revenues:

* Kola Street Reconstruction - Kola St (Larkin Rd to N St)
* Juniper Street Rehabilitation - Juniper St (West of SR99 to Larkin Rd)

Fiscal Impact:
Currently, the City anticipates receiving an estimated $271,000 in RMRA funds in FY2026-27. The funds are restricted to being used for the repair, rehabilitation, or maintenance of existing roadways within the City.

Recommendation:
Adopt a resolution adopting a list of projects for FY2026-27 to be funded by Senate Bill 1: Road Repair and Accountability Act of 2017.

Attachments:
Exhibit A - Resolution - Proposed Projects for FY2026-27 Funded by Sb 1
Exhibit B - Draft Submittal Report - LSR-C21-FY2627-5297-001

Resolution No.

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LIVE OAK ADOPTING A LIST OF PROPOSED PROJECTS FOR FY2026-27 FUNDED BY SB 1: THE ROAD REPAIR AND ACCOUNTABILITY ACT OF 2017

WHEREAS, Senate Bill 1 (SB 1), the Road Repair and Accountability Act of 2017 (Chapter 5, Statutes of 2017) was passed by the Legislature and Signed into law by the Governor in April 2017 to address the significant multi-modal transportation funding shortfalls statewide; and

WHEREAS, SB 1 includes accountability and transparency provisions that will ensure the residents of our City of Live Oak are aware of the projects proposed for funding in our community and which projects have been completed each fiscal year; and

WHEREAS, the City of Live Oak must adopt by resolution a list of projects proposed to receive fiscal year funding from the Road Maintenance and Rehabilitation Account (RMRA), created by SB 1, which must include a description and the location of each proposed project, a proposed schedule for the project's completion, and the estimated useful life of the improvement; and

WHEREAS, the City of Live Oak, will receive an estimated $271,000 in RMRA funding in Fiscal Year 2026-27 from SB 1; and

WHEREAS, this is the tenth year in which the City of Live Oak is receiving SB 1 funding and will enable the City of Live Oak to continue essential road maintenance and rehabilitation projects, safety improvements, repairing and replacing aging bridges, and increasing access and mobility options for the traveling public that would not have otherwise been possible without SB 1; and

WHEREAS, the City of Live Oak has undergone a robust public process to ensure public input into our community's transportation priorities through the project list; and

WHEREAS, the City of Live Oak used a Pavement Management System to develop the SB 1 project list to ensure revenues are being used on the most high-priority and cost-effective projects that also meet the communities' priorities for transportation investment; and

WHEREAS, the funding from SB 1 will help the City of Live Oak maintain and rehabilitate local streets/roads, throughout the City of Live Oak this year and similar projects into the future; and

WHEREAS, the 2023 California Statewide Local Streets and Roads Needs Assessment found that the City of Live Oak's streets and roads are in an "at risk" condition and this revenue will help us increase the overall quality of our road system and over the next decade will help improve our streets and roads towards a "good" condition; and

WHEREAS, the SB 1 project list and overall investment in our local streets and roads infrastructure with a focus on basic maintenance and safety, investing in complete streets infrastructure, and using cutting-edge technology, materials and practices, will have significant positive co-benefits statewide.

NOW, THEREFORE IT IS HEREBY RESOLVED, ORDERED AND FOUND by the City Council of the City of Live Oak, State of California, as follows:

1. The foregoing recitals are true and correct.

2. The following list of newly proposed projects will be funded in-part or solely with Fiscal Year 2026-27 Road Maintenance and Rehabilitation Account revenues:

   Project Title: Residential Rehab - Larkin Rd
   Project Description: Pre-construction (environmental, right-of-way, PS&E) and construction of road rehabilitation including the replacement of accessible curb ramps and repair/replacement of damaged curb, gutter and sidewalk improvements.
   Project Location: Larkin Rd from Kristen Ct to Apricot St
   Estimated Project Schedule: Pre-construction: 01/2027-07/2027; Construction: 08/2027-12/2027
   Estimated Project Useful Life: 20 years

   Project Title: Road Rehab - Downtown
   Project Description: Pre-construction (environmental, right-of-way, PS&E) and construction of road rehabilitation including the replacement of accessible curb ramps and repair/replacement of damaged curb, gutter and sidewalk improvements.
   Project Location: Broadway from Apricot St to Pennington Rd
   Estimated Project Schedule: Pre-construction: 01/2027-07/2027; Construction: 08/2027-12/2027
   Estimated Project Useful Life: 20 years

   Project Title: Collector Rehab - Larkin Rd
   Project Description: Pre-construction (environmental, right-of-way, PS&E) and construction of road rehabilitation including the replacement of accessible curb ramps and repair/replacement of damaged curb, gutter and sidewalk improvements.
   Project Location: Larkin Rd from Archer Ave to Riviera Rd
   Estimated Project Schedule: Pre-construction: 01/2027-07/2027; Construction: 08/2027-12/2027
   Estimated Project Useful Life: 20 years

3. The following consists of previously proposed and adopted projects that may utilize FY2026-27 RMRA revenues in their delivery. With the relisting of these projects in the adopted fiscal year resolution, the City is reaffirming to the public and the State our intent to fund these projects with RMRA revenues

Project Title: Kola Street Reconstruction
Project Description: Pre-construction (environmental, right-of-way, PS&E) and rehabilitation, including sidewalks, of Kola St from Larkin Rd to N St in coordination with the Highway 99 Streetscape Project beginning in 2020
Project Location: Kola Street from Larkin Rd to N St
Estimated Project Schedule: Pre-construction: 06/2022-12/2026; Construction: 05/2029-11/2029
Estimated Project Useful Life: 40 years.

Project Title: Juniper Street Rehabilitation
Project Description: Pre-construction (environmental, right-of-way, PS&E) and construction of road rehabilitation including the replacement of accessible curb ramps and repair/replacement of damaged curb, gutter and sidewalk improvements.
Project Location: Juniper Street from terminus west of SR99 to Larking Road
Estimated Project Schedule: Pre-construction: 05/2025-04/2026; Construction: 07/2028-12/2028
Estimated Project Useful Life: 20 years

PASSED AND ADOPTED by the City Council of the City of Live Oak this 17th day of June, 2026, by the following vote:

AYES:
NOES:
ABSENT:
NOT VOTING:

APPROVED:

_____
Jeramy Chapdelaine, Mayor

ATTEST:

_____
Clarissa Menchaca, City Clerk

Submittal Report

LSR-C21-FY26/27-5297-001

FY 26/27

Submittal Details

Program	**Agency**		**Date Created**	**Date**	**Date**
Local Streets and Roads Program	City of Live Oak		06/04/2026		
Address	**City**		**State**	**Zip Code**	
9955 Live Oak Blvd	Live Oak		CA	95953	
Contact		**Contact Title**			
Ethan Gutierrez		Finance Director			
Contact Phone		**Contact Email**			
(530) 695-2112		egutierrez@liveoakcity.org			
Avg. Network PCI		**Measurement Date**			
Support Documentation		**Additional Information**			
Adopted resolution for FY26-27 proposed projects.					

Project Details

Title	Description	Location	Component	Priority Status	Est. Schedule		Useful Life		Assem	Senate
					Start	Complete	Min	Max		
Kola Street Reconstruction	This project will include: Environmental Study/Documents, Right of Way, Sidewalk and/or Crosswalk Rehab/Repair (Existing), Storm Drain and/or Culvert Rehab/Repair (Existing) | Pre-construction (environmental, right-of-way, PS&E) and rehabilitation, including sidewalks, of Kola St from Larkin Rd to N St in coordination with the Highway 99 Streetscape Project beginning in 2020	Kola Street from Larkin Rd to N St	Pre-Construction and Construction	In Progress 25/26	06/2022 05/2029	12/2026 11/2029	20	40	3	4
Juniper Street Rehabilitation	This project will include: ADA Curb Ramp Installation (New), Environmental Study/Documents, Right of Way, Sidewalk and/or Crosswalk Installation (New), Storm Drain and/or Culvert Rehab/Repair (Existing) | Pre-construction (environmental, right-of-way, PS&E) and construction of road rehabilitation including the replacement of accessible curb ramps and repair/replacement of damaged curb, gutter and sidewalk improvements.	Juniper Street from terminus west of SR99 to Larking Road	Pre-Construction and Construction	In Progress 25/26	07/2025 07/2028	04/2026 12/2028	20	40	3	4
Residential Rehab - Larkin Rd	This project will include: ADA Curb Ramp Rehab/Repair (Existing), Environmental Study/Documents, Right of Way, Sidewalk and/or Crosswalk Rehab/Repair (Existing) | Pre-construction (environmental, right-of-way, PS&E) and construction of road rehabilitation including the replacement of accessible curb ramps and repair/replacement of damaged curb, gutter and sidewalk improvements.	Larkin Rd from Kristen Ct to Apricot St	Pre-Construction and Construction	New 26/27	01/2027 08/2027	07/2027 12/2027	20	40	3	4
Road Rehab - Downtown	This project will include: ADA Curb Ramp Rehab/Repair (Existing), Environmental Study/Documents, Right of Way, Sidewalk and/or Crosswalk Rehab/Repair (Existing) | Pre-construction (environmental, right-of-way, PS&E) and construction of road rehabilitation including the replacement of accessible curb ramps and repair/replacement of damaged curb, gutter and sidewalk improvements.	Broadway from Apricot St to Pennington Rd	Pre-Construction and Construction	New 26/27	01/2027 08/2027	07/2027 12/2027	20	40	3	4
Collector Rehab - Larkin Rd	This project will include: ADA Curb Ramp Rehab/Repair (Existing), Environmental Study/Documents, Right of Way, Sidewalk and/or Crosswalk Rehab/Repair (Existing) | Pre-construction (environmental, right-of-way, PS&E) and construction of road rehabilitation including the replacement of accessible curb ramps and repair/replacement of damaged curb, gutter and sidewalk improvements.	Larkin Rd from Archer Ave to Riviera Rd	Pre-Construction and Construction	New 26/27	01/2027 08/2027	07/2027 12/2027	20	40	3	4

CITY OF LIVE OAK
STAFF REPORT

Date: June 17, 2026

To: Honorable Mayor & Members of the City Council

From: Mayor Jeramy Chapdelaine

Subject: Elimination of City Council Benefits

Summary:

Recommendation: Adopt a resolution eliminating City-paid health, dental, vision, life insurance, and related benefits provided to City Councilmembers effective July 1, 2026; direct staff to implement all necessary administrative and budget adjustments; and direct staff to prepare and process any amendments to personnel rules, policies, resolutions, administrative procedures, budget documents, or other City records necessary to implement this action.

Fiscal Impact: Annual savings of approximately $121,965 across multiple City funds, with future savings expected to increase as benefit costs continue to rise.

Purpose:

The purpose of this item is to reduce discretionary City expenditures, improve long-term fiscal sustainability, and redirect limited public resources toward essential municipal services and community priorities. By eliminating City-paid benefits for City Councilmembers while maintaining existing Council salaries and compensation authorized by ordinance, the City can achieve recurring savings that support fiscal stability and help address increasing costs associated with public safety, infrastructure, and other core services.

Background:

The FY 2026-27 Proposed Budget reflects continuing fiscal challenges and the need to evaluate expenditures across all City operations.

During the FY 2026-27 budget process, the City Council identified Fiscal Health and Public Safety among its highest priorities. Residents have also expressed significant concern regarding potential reductions to fire protection and emergency medical response services. Maintaining these services remains a critical responsibility of the City.

The FY 2026-27 Proposed Budget includes approximately $121,965 in City-paid health, dental, vision, life insurance, and related benefits for City Councilmembers.

The concept of eliminating City Council benefits is not new. In 2017, former Mayor Diane Hodges proposed eliminating City Council benefits; however, the proposal did not receive majority support from the City Council.

The City Council originally authorized Councilmember participation in City benefit plans through Resolution No. 13-1998. That resolution expressly reserved the City's right to amend or discontinue the program in the future and provided that Councilmembers would not acquire a contractual or vested right to continued participation in City benefit programs.

Staff reviewed elected official compensation and benefit practices in nearby comparable cities. The review found that several jurisdictions, including Biggs, Wheatland, Marysville, Colusa, Corning, and Orland, do not provide City-paid health insurance benefits to councilmembers. Other jurisdictions provide varying levels of elected official benefits and compensation. The review indicates that comprehensive City-paid health, dental, vision, life insurance, and related benefits for elected officials are not uniformly provided among comparable agencies.

Concerns regarding the cost and sustainability of City Council benefits have been discussed periodically for a number of years as part of broader budget and fiscal policy discussions.

Analysis:

The City continues to face difficult financial decisions and must carefully evaluate spending priorities.

While City Council benefits represent a relatively small portion of the overall budget, they are a discretionary expenditure that can be reduced without affecting services provided to residents.

Historically, City Council benefits have been allocated among multiple City funds. Under the current allocation methodology, Council benefit costs are distributed as follows:

General Fund - 35%
Water Fund - 25%
Sewer Fund - 25%
Streets Fund - 15%

As a result, the total cost of City Council benefits is not reflected solely within the General Fund budget. Elimination of these benefits would generate savings across multiple City funds.

Budget records show City-paid Council benefits totaled approximately $69,238 in FY 2017-18. The FY 2026-27 Proposed Budget includes approximately $121,965 in City-paid benefits, an increase of approximately $52,727, or nearly 76 percent.

Like most public agencies, the City continues to experience increasing health insurance costs. Absent policy changes, these costs are expected to continue increasing in future years.

Had the proposal first discussed in 2017 been adopted, the City would have realized years of recurring savings that could have been directed toward public safety, infrastructure improvements, reserve stabilization, equipment replacement, and other City priorities.

This proposal does not eliminate City Council salaries or compensation authorized by ordinance. Councilmembers would continue to receive compensation authorized by City

ordinance. The proposal only eliminates City-paid benefit coverage.

At a time when residents have expressed concern regarding potential impacts to fire protection and emergency medical response services, it is appropriate to evaluate discretionary expenditures before considering reductions to essential public services.

Fiscal Impact:
The FY 2026-27 Proposed Budget includes approximately $121,965 in City-paid health, dental, vision, life insurance, and related benefits for City Councilmembers.

Based upon the current allocation methodology, annual savings would be distributed approximately as follows:

General Fund - $42,688
Water Fund - $30,491
Sewer Fund - $30,491
Streets Fund - $18,295

Total Annual Savings: $121,965

Because health insurance and related benefit costs have historically increased over time, future savings are expected to exceed current estimates.

Using current costs for illustration:

Five-Year Savings: Approximately $609,825

Ten-Year Savings: Approximately $1,219,650

Actual savings are expected to be higher due to future increases in benefit costs.

It is the intent of this proposal that General Fund savings associated with this action be considered as part of ongoing efforts to offset increasing fire protection and emergency medical response costs.

Recommendation:
Adopt a resolution eliminating City-paid health, dental, vision, life insurance, and related benefits provided to City Councilmembers effective July 1, 2026; direct staff to implement all necessary administrative and budget adjustments; and direct staff to prepare and process any amendments to personnel rules, policies, resolutions, administrative procedures, budget documents, or other City records necessary to implement this action.

Attachments:
Attachment A - Resolution

Resolution No.

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LIVE OAK ELIMINATING CITY-PAID HEALTH, DENTAL, VISION, LIFE INSURANCE, AND RELATED BENEFITS FOR CITY COUNCILMEMBERS

WHEREAS, the City Council of the City of Live Oak has identified Fiscal Health and Public Safety among its highest priorities for FY 2026-27; and

WHEREAS, the City continues to experience increasing costs associated with fire protection, emergency medical response, infrastructure, and other essential public services; and

WHEREAS, the FY 2026-27 Proposed Budget includes approximately $121,965 in City-paid health, dental, vision, life insurance, and related benefits for City Councilmembers; and

WHEREAS, Resolution No. 13-1998 authorized Councilmember participation in City benefit plans and expressly reserved the City's right to amend, reduce, or discontinue such benefits in the future, while providing that Councilmembers would not acquire a contractual or vested right to continued participation in those programs; and

WHEREAS, City-paid benefits for City Councilmembers constitute a discretionary expenditure that may be reduced without impacting municipal services provided to residents; and

WHEREAS, the City Council desires to reduce discretionary expenditures, improve long-term fiscal sustainability, and preserve resources for essential public services; and

WHEREAS, the City Council finds that eliminating City-paid benefits for City Councilmembers while maintaining compensation authorized by ordinance is in the best interests of the City and its residents.

NOW, THEREFORE, BE IT RESOLVED AND DETERMINED that the City Council of the City of Live Oak hereby eliminates City-paid health, dental, vision, life insurance, and related benefits provided to City Councilmembers effective July 1, 2026, following the conclusion of the current benefit period on June 30, 2026; and

BE IT FURTHER RESOLVED that nothing in this Resolution shall be construed to modify, reduce, or eliminate City Council salaries or any compensation otherwise authorized by ordinance or applicable law; and

BE IT FURTHER RESOLVED that City Councilmembers shall not be eligible to receive City-paid health, dental, vision, life insurance, related benefits, or any cash-in-lieu payment associated with such benefits following the effective date of this Resolution; and

BE IT FURTHER RESOLVED that staff is directed to implement all necessary administrative and budget adjustments associated with this action; and

BE IT FURTHER RESOLVED that the City Manager is directed to review and prepare any amendments necessary to personnel rules, policies, resolutions, administrative procedures, compensation schedules, budget documents, enrollment materials, and any other City records necessary to implement and maintain consistency with this action. Any amendments requiring City Council approval shall be returned to the City Council for consideration at a future meeting.

PASSED AND ADOPTED by the City Council of the City of Live Oak this 17th day of June, 2026, by the following vote:

AYES:
NOES:
ABSENT:
NOT VOTING:

APPROVED:

_____
Jeramy Chapdelaine, Mayor

ATTEST:

_____
Clarissa Menchaca, City Clerk

CITY OF LIVE OAK
STAFF REPORT

Date: June 17, 2026

To: Honorable Mayor & Members of the City Council

From: Ethan Gutierrez, Finance

Subject: Adoption of the City of Live Oak's Fiscal Year 2026-27 Budget and Fiscal Year 2026-27 Appropriations Limit

Summary: Recommendation: 1) Adopt a resolution approving the Proposed Fiscal Year 2026-27 Budget; and 2) Adopt a resolution approving the City's Appropriation Limit for Fiscal Year 2026-27.

Fiscal Impact: Adoption of these documents sets forth the City's current financial plan for the next twelve months.

Purpose:
To formally adopt policy documents authorizing implementation of fiscal priorities during Fiscal Year 2026-27.

Background:
The City of Live Oak held an informational and discussion item on June 3, 2026 to review the Fiscal Year 2026-27 Proposed Budget. At that time, the City Manager and Finance Director provided an overview of the upcoming year and presented information and data from prior years that were included to provide full context of the financial state of the City. The City Council asked questions and made comments regarding the proposed budget. City Council discussed and recommended no additional changes to the proposed budget.

Analysis:
The FY2026-27 Proposed Budget encompasses all City funds, including the General Fund, Special Revenue Funds, and the Water and Sewer Enterprise Funds. A detailed breakdown of budgeted revenues, expenditures, and fund-specific information is provided in Exhibit C.

Fiscal Impact:
Adoption of an operating budget that sets forth the City's current financial plan for the next twelve months.

Recommendation:
1) Adopt a resolution approving the Proposed Fiscal Year 2026-27 Budget; and 2) Adopt a resolution approving the City's Appropriation Limit for Fiscal Year 2026-27.

Attachments:

Exhibit A - FY2026-27 Budget Resolution
Exhibit B - FY2026-27 GANN Appropriations Limit Resolution
Exhibit C - FY2026-27 Proposed Budget
Exhibit D - FY2026-27 GANN Appropriations Limit

Resolution No.

RESOLUTION OF THE CITY OF LIVE OAK, COUNTY OF SUTTER, STATE OF CALIFORNIA, ADOPTING THE CITY ANNUAL BUDGET AND BUDGET POLICIES OF THE CITY FOR THE 2026-27 FISCAL YEAR

WHEREAS, the City Manager has prepared and submitted to the City Council a proposed budget for the 2026-27 fiscal year, starting July 1, 2026; and

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

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

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

Section 1. The proposed annual budget is adopted as the annual budget for the City of Live Oak for the fiscal year commencing July 1, 2026 and ending June 30, 2027.

Section 2. The following sums of money are hereby appropriated from the revenue of the City of Live Oak for activities of the City, including transfers and capital projects during the 2026-27 fiscal year.

General Fund	$5,200,925
All Other Funds	7,422,173
Total Budget	$12,623,098

Section 3. The Finance Director is authorized to make revisions, individual appropriations line-item changes, changes in summaries, fund totals, grand totals, and other portions of the budget document as necessary, and in full accordance to the direction provided by the City Council up until the adoption of the resolution.

PASSED AND ADOPTED by the City Council of the City of Live Oak this 17th day of June, 2026, by the following vote:

AYES:
NOES:
ABSENT:
NOT VOTING:

APPROVED:

_____

Jeramy Chapdelaine, Mayor

ATTEST:

_____

Clarissa Menchaca, City Clerk

Resolution No.

RESOLUTION OF THE CITY OF LIVE OAK, COUNTY OF SUTTER, STATE OF CALIFORNIA, ESTABLISHING THE APPROPRIATIONS LIMIT FOR FISCAL YEAR 2026-27 PURSUANT TO ARTICLE XIIIB OF THE CALIFORNIA CONSTITUTION

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

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

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

WHEREAS, the City Council of the City of Live Oak has calculated and determined that said appropriations limit for Fiscal Year 2025-26 be established in the amount of $8,159,184; and

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

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Live Oak determines that an appropriations limit in said amount is $8,597,316 and the same is hereby established for said Fiscal Year 2026-27.

LET IT BE FURTHER RESOLVED that the City Council of the City of Live Oak determines that the appropriations subject to the appropriations limit are estimated at $6,354,346, which is below the limit by $2,242,970 for Fiscal Year 2026-27.

PASSED AND ADOPTED by the City Council of the City of Live Oak this 17th day of June, 2026, by the following vote:

AYES:
NOES:
ABSENT:
NOT VOTING:

APPROVED:

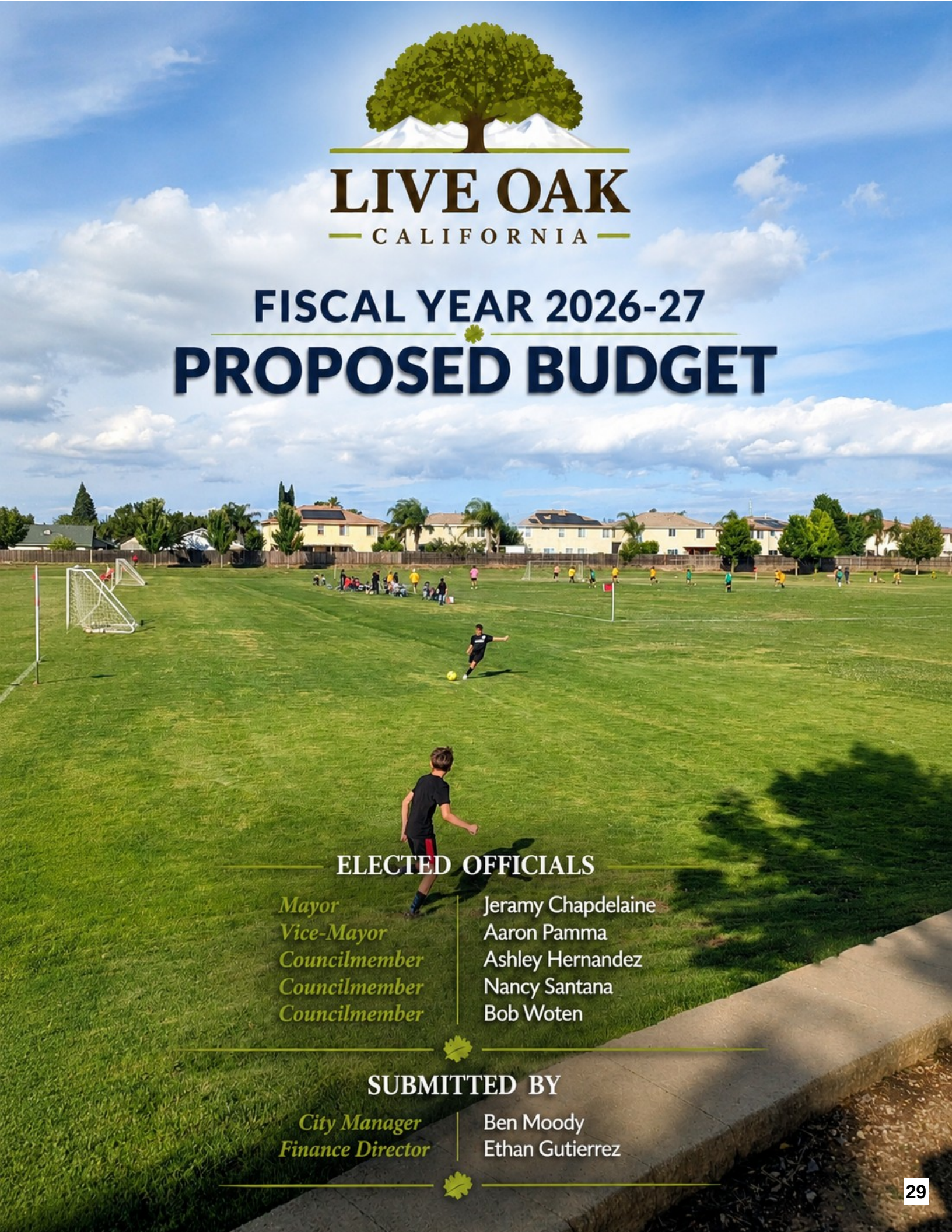
_____

Jeramy Chapdelaine, Mayor

ATTEST:

_____

Clarissa Menchaca, City Clerk



LIVE OAK
CALIFORNIA

FISCAL YEAR 2026-27
PROPOSED BUDGET

ELECTED OFFICIALS

Mayor	Jeramy Chapdelaine
Vice-Mayor	Aaron Pamma
Councilmember	Ashley Hernandez
Councilmember	Nancy Santana
Councilmember	Bob Woten

SUBMITTED BY

City Manager	Ben Moody
Finance Director	Ethan Gutierrez

LIVE OAK
CALIFORNIA

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City Mission Statement & Top Priorities

LIVE OAK
CALIFORNIA

The Mission of Live Oak is…

"To serve the Live Oak community through
Excellence, Innovation, and Leadership
by enhancing the quality of life, supporting public safety, and preserving the unique character and values of our community now and into the future."

Our Priorites and Goals are:

1. Fiscal Health
Financial Plan to Course Correct
Partnership Opportunites
Pursue Grants

2. Public Safety
Amend Safety Contracts
Pursue Grants
Tax Measure

3. Economic Development
Recruit & Retain Businesses
Identify Opportunity Sites for Businesses
Partnership Opportunities
Leverage Resources & Amenities

4. Parks & Recreation
Raise Fees
Pursue Grants
Leverage Resources & Amenities

5. Infrastructure
Street & Sidewalk Improvements
Phased Park Improvements

POSITION ALLOCATION
FISCAL YEAR 2026-27

Proposed Full-time Positions

Departments	FY2025-26 Approved Positions	FY2026-27 Proposed Budget	Change from 2025-26 to 2026-27	Notes
Administration:				
City Manager	1.00	1.00	-	
City Clerk	1.00	1.00	-	
Executive Assistant to City Manager	1.00	-	(1.00)	Perm Delete
Management Analyst	1.00	1.00	-	
Finance:				
Finance Director	1.00	1.00	-	
Finance Services Manager	1.00	1.00	-	
Management Analyst	1.00	1.00	-	
Senior Administrative Assistant	3.00	2.00	(1.00)	Perm Delete
Parks & Recreation:				
Parks & Recreation Director	1.00	1.00	-	
Management Anlayst	1.00	1.00	-	
Lead Park Maintenance Worker	1.00	1.00	-	
Park Maintenance Worker - I / II / III	3.00	2.00	(1.00)	Hold
Public Works & Utilities:				
Public Works Director	1.00	-	(1.00)	Hold
Chief Plant Operator	1.00	-	(1.00)	Perm Delete
Water Wastewater Plant Supervisor	-	1.00	1.00	New
Water & Wastewater Treatment Plant Operator - I / II / III	3.00	3.00	-	
Lead PW Maintenance Worker	1.00	1.00	-	
PW Maintenance Worker - I / II / III	2.00	2.00	-	
Administrative Assistant-Treatment Plant	1.00	1.00	-	
Principal Engineer (Contract)	1.00	-	(1.00)	Perm Delete
Associate Engineer (Contract)	1.00	-	(1.00)	Perm Delete
Community & Economic Development:				
Community & Economic Development Director	1.00	1.00	-	
Chief Building Official/Inspector	1.00	-	(1.00)	Perm Delete
City Planner	1.00	-	(1.00)	Perm Delete
Associate Planner	1.00	-	(1.00)	Perm Delete

Extra Help	FY2025-26 Approved Positions	FY2026-27 Proposed Budget	Change from 2025-26 to 2026-27	Notes
Elected/Appointed				
Council:				
Mayor	1.00	1.00	-	
Vice-Mayor	1.00	1.00	-	
City Council Member	3.00	3.00	-	
City Treasurer (Vacant)	1.00	-	(1.00)	Hold
Part Time and/or Temporary Employees				
Parks & Recreation:				
Maintenance Worker	1.00	3.00	2.00	New (2)
Recreation Leader I / II	32.00	32.00	-	
Aquatic Superviser	1.00	1.00	-	
Head Lifeguard	2.00	2.00	-	
Lifeguards	16.00	16.00	-	
Public Works & Utilities				
Maintenance Worker	1.00	1.00	-	
Community & Economic Development:				
Code Enforcement Officer	1.00	1.00	-	
Assistant Planner	1.00	1.00	-	
Intern	-	1.00	1.00	New
Contracts				
City Attorney	1.00	1.00	-	
City Engineer	1.00	1.00	-	
Chief Building Official/Inspector	1.00	1.00	-	

FT Position Change Summary	Count
25-26 Approved Positions	31.00
Hold	(2.00)
New	1.00
26-27 Total Budgeted Positions	22.00

CITY OF LIVE OAK
PROJECTED ENDING FUND BALANCE
FY 2025-26

Fund Number	Fund Name	Audited Fund Balance FY 2025	FY2025-26 Projected Revenues	FY2025-26 Projected Expenditures	Projected Ending Balance FY 2026
Governmental Funds					
10	General Fund	1,644,632	4,708,596	(5,128,697)	1,224,531
14	Streets - Gas Tax	337,761	573,036	(721,154)	189,643
15	TDA Transportation Tax	260,857	447,686	(139,298)	569,245
16	Traffic Safety	51,135	8,103	(58,305)	933
18	Sidewalk Improvement	19,273	270	-	19,543
20	Street Lighting	104,605	57,767	(57,858)	104,514
21	CFD 92-1 Mello Roos	1,015	109,360	(110,375)	-
22	Fire Assessment	1,950	132,756	(134,706)	-
23	Fire CFD 2004-1	419	145,674	(146,093)	-
24	Police CFD 2004-1	1,134	398,418	(399,552)	-
25	Animal Control CFD 2004-1	2,326	23,265	(25,591)	-
26	Street Lighting CFD 2004-1	(67,745)	23,854	(30,388)	(74,279)
27	Rec/Pool CFD 2004-1	19,695	182,902	(202,597)	-
28	Drainage CFD 2004-1	209,328	26,605	(14,670)	221,263
30	Parks AB1600	583,602	8,428	-	592,030
31	Community Ctr AB1600	384,963	6,221	-	391,184
32	Public Works AB 1600	133,270	2,013	-	135,283
33	Gen Gov't AB1600	564,026	8,190	-	572,216
34	Police AB1600	95,527	2,064	-	97,591
35	Fire AB1600	75,354	1,704	-	77,058
36	Roads/Signals AB1600	536,083	16,060	-	552,143
39	Flood Control AB 1600	2,419	34	-	2,453
52	Drainage Connection Fees	674,858	8,000	-	682,858
59	Capital Equipment Purchase Reserve	-	1,800	-	1,800
90	CDBG HR Program Income	-	16,316	-	16,316
92	HOME Housing Grants	-	2,434	(10,500)	(8,066)
96	PLHA	-	-	-	-
Available balance based on cash balance					
17	COPS*	468,700	657,650	(1,126,350)	(0)
58	ARPA Funding*	254,459	-	(254,459)	-
Enterprise Funds					
12	Water Enterprise**	(37,200)	1,469,120	(2,164,738)	(732,818)
13	Sewer Enterprise**	2,714,921	2,595,350	(2,885,509)	2,424,762
50	Water Connection Fees*	288,638	14,947	-	303,585
51	Sewer Connection Fees*	302,661	14,022	-	316,683
		9,628,666	**11,662,645**	**(13,610,840)**	**7,680,471**

** Balances based on cash balances*
*** Balances based on cash balance and does not include Depreciation*

CITY OF LIVE OAK
BUDGETED FUND BALANCE
FISCAL YEAR 2026-27

Fund Number	Fund Name	Estimated Fund Balance FY 2026	FY2026-27 Proposed Budgeted Revenues	FY2026-27 Proposed Budgeted Expenditures	Proposed Ending Balance FY 2027
Government Funds					
10	General Fund	1,224,531	4,386,161	(5,200,925)	409,767
14	Streets - Gas Tax	189,643	561,600	(681,828)	69,415
15	TDA Transportation Tax	569,245	710,789	(331,700)	948,334
16	Traffic Safety	933	8,000	(8,933)	-
18	Sidewalk Improvement	19,543	250	-	19,793
20	Street Lighting	104,514	58,275	(60,900)	101,889
21	CFD 92-1 Mello Roos	-	110,200	(110,200)	-
22	Fire Assessment	-	134,050	(134,050)	-
23	Fire CFD 2004-1	-	150,500	(150,500)	-
24	Police CFD 2004-1	-	408,500	(408,500)	-
25	Animal Control CFD 2004-1	-	23,650	(23,650)	-
26	Street Lighting CFD 2004-1	(74,279)	24,400	(31,000)	(80,879)
27	Rec/Pool CFD 2004-1	-	185,950	(185,950)	-
28	Drainage CFD 2004-1	221,263	27,200	(8,350)	240,113
30	Parks AB1600	592,030	8,200	-	600,230
31	Community Ctr AB1600	391,184	5,200	-	396,384
32	Public Works AB 1600	135,283	1,950	-	137,233
33	Gen Gov't AB1600	572,216	8,300	-	580,516
34	Police AB1600	97,591	3,700	-	101,291
35	Fire AB1600	77,058	2,900	-	79,958
36	Roads/Signals AB1600	552,143	15,000	-	567,143
39	Flood Control AB 1600	2,453	75	-	2,528
52	Drainage Connection Fees	682,858	12,000	-	694,858
59	Capital Equipment Purchase Reserve	1,800	1,800	-	3,600
90	CDBG HR Program Income	16,316	3,000	-	19,316
92	HOME Housing Grants	(8,066)	2,500	-	(5,566)
96	PLHA	-	135,000	(135,000)	-
Fund balance based on cash balance					
17	COPS*	(0)	216,000	(216,000)	(0)
58	ARPA Funding*	-	-	-	-
Enterprise Funds					
12	Water Enterprise**	(732,818)	1,862,500	(2,141,508)	(1,011,826)
13	Sewer Enterprise**	2,424,762	2,607,000	(2,794,104)	2,237,658
50	Water Connection Fees*	303,585	28,000	-	331,585
51	Sewer Connection Fees*	316,683	31,000	-	347,683
		7,680,471	**11,733,650**	**(12,623,098)**	**6,791,023**

* Balances based on cash balances
** Balances based on cash balance and does not include Depreciation

CITY OF LIVE OAK
HISTORICAL & PROPOSED REVENUES BY FUND
FY 2026-27

Fund	Revenue Actuals FY 2023	Revenue Actuals FY 2024	Revenue Actuals FY 2025	Projected Rev Amounts FY 2026	Proposed Rev Budget FY 2027
General Fund	$ 3,779,462	$ 3,967,058	$ 5,014,111	$ 4,708,596	$ 4,386,161
Water Enterprise	887,076	947,373	982,061	1,469,120	1,862,500
Sewer Enterprise	2,536,825	2,565,623	2,616,984	2,595,350	2,607,000
Streets - Gas Tax	472,975	527,175	581,109	573,036	561,600
TDA Transportation Tax	2,754	5,754	5,576	447,686	710,789
Traffic Safety	4,028	14,326	14,869	8,103	8,000
COPS	152,344	18,277	504,723	657,650	216,000
Sidewalk Improvement	349	417	409	270	250
Street Lighting	56,134	58,136	56,307	57,767	58,275
CFD 92-1 Mello Roos	129,039	129,119	119,097	109,360	110,200
Fire Assessment	130,895	134,846	132,666	132,756	134,050
Fire CFD 2004-1	133,587	142,259	144,149	145,674	150,500
Police CFD 2004-1	361,653	385,044	390,827	398,418	408,500
Animal Control CFD 2004-1	21,314	22,383	22,705	23,265	23,650
Street Lighting CFD 2004-1	22,673	22,966	23,467	23,854	24,400
Rec/Pool CFD 2004-1	166,208	175,992	178,491	182,902	185,950
Drainage CFD 2004-1	23,512	26,843	27,635	26,605	27,200
Parks AB1600	82,358	13,649	16,192	8,428	8,200
Community Ctr AB1600	22,775	8,319	9,042	6,221	5,200
Public Works AB 1600	15,668	3,138	3,588	2,013	1,950
Gen Gov't AB1600	30,378	12,660	13,292	8,190	8,300
Police AB1600	15,922	6,302	5,905	2,064	3,700
Fire AB1600	40,620	9,959	6,277	1,704	2,900
Roads/Signals AB1600	70,057	27,176	18,145	16,060	15,000
Flood Control AB 1600	218	52	51	34	75
Water Connection Fees	174,524	47,966	47,663	14,947	28,000
Sewer Connection Fees	214,058	47,608	47,454	14,022	31,000
Drainage Connection Fees	113,266	22,530	26,033	8,000	12,000
ARPA Funding	56,541	334,305	1,015,742	-	-
Capital Equipment Purchase Reserve	-	-	125,000	1,800	1,800
CDBG HR Program Income	23,501	10,397	10,772	16,316	3,000
HOME Housing Grants	62,070	4,424	7,838	2,434	2,500
PLHA	-	-	-	-	135,000
Total Revenues	$ 9,802,784	$ 9,692,076	$ 12,168,180	$ 11,662,645	$ 11,733,650

CITY OF LIVE OAK
SUMMARY OF PROPOSED REVENUES BY TYPE
FY 2026-27

Fund	Type of Revenue	Revenue Actuals FY 2023	Revenue Actuals FY 2024	Revenue Actuals FY 2025	Amended Rev Budget FY 2026	Projected Rev Amounts FY 2026	Proposed Rev Budget FY 2027
General Fund							
	Charges for services	$ 62,093	$ 78,793	$ 85,429	$ 75,600	$ 97,037	$ 113,500
	Franchise Fees	298,307	303,031	312,355	312,225	309,103	330,250
	Intergovernmental	50,716	118,225	44,341	30,450	267,408	38,950
	Licenses, Fees, & Permits	276,862	306,084	216,126	247,600	192,650	250,200
	Other revenues	10,723	8,873	32,027	30,000	10,005	10,000
	Taxes	2,912,440	2,986,759	3,159,050	3,240,944	3,232,059	3,303,861
	Transfers	-	-	991,446	157,400	431,784	157,900
	Use of money and property	168,323	165,293	173,338	142,500	168,550	181,500
Water Fund							
	Intergovernmental	(35,003)	-	-	-	-	-
	Other revenues	-	-	405	-	-	-
	Transfers	-	-	-	-	-	-
	Use of money and property	6,839	-	-	-	-	-
	Water / Sewer Charges	915,239	947,373	981,655	1,398,400	1,469,120	1,862,500
	Other revenues	-	-	405	-	-	-
Sewer Fund							
	Intergovernmental	-	-	-	-	-	-
	Other revenues	-	-	405	-	-	-
	Transfers	-	-	-	-	-	-
	Use of money and property	42,052	70,442	64,599	38,000	38,000	32,000
	Water / Sewer Charges	2,494,773	2,495,182	2,551,980	2,495,000	2,557,350	2,575,000
	Other revenues	-	-	405	-	-	-
Streets - Gas Tax							
	Franchise Fees	-	-	-	-	-	-
	Intergovernmental	465,726	510,986	575,189	532,256	569,397	559,100
	Transfers	-	-	-	-	-	-
	Use of money and property	7,249	16,190	5,514	2,500	3,639	2,500
	Other revenues	-	-	405	-	-	-
TDA Transportation Tax							
	Use of money and property	2,754	5,754	5,576	3,200	3,680	10,000
	Intergovernmental	-	-	-	-	444,006	700,789
Traffic Safety							
	Intergovernmental	-	-	-	-	-	-
	Use of money and property	1,274	652	913	500	603	500
COPS							
	Intergovernmental	145,426	1,205	491,617	200,000	512,000	210,000
	Use of money and property	6,918	17,072	13,106	9,000	5,650	6,000
	Other revenues	-	-	-	-	140,000	-
Sidewalk Improvement							
	Intergovernmental	-	-	-	-	-	-
	Use of money and property	349	417	409	500	270	250
Street Lighting							
	Taxes	53,319	54,298	53,255	54,464	54,563	55,000
	Use of money and property	1,040	2,063	2,164	1,500	1,429	1,500
	Taxes	127,761	126,914	118,783	105,000	109,153	110,000
	Use of money and property	1,278	2,205	314	200	207	200
Fire Assessment							
	Taxes	130,728	134,084	132,596	134,650	132,710	134,000
	Use of money and property	167	762	69	150	46	50
Fire CFD 2004-1							
	Taxes	133,037	140,860	143,931	138,822	145,530	150,000
	Use of money and property	551	1,399	218	500	144	500
Police CFD 2004-1							
	Taxes	360,789	382,005	390,336	385,610	398,094	408,000
	Use of money and property	864	3,039	491	1,000	324	500
Animal Control CFD 2004-1		-					
	Taxes	20,968	22,201	22,685	23,137	23,252	23,600
	Use of money and property	347	182	20	50	13	50
Street Lighting CFD 2004-1		-					
	Taxes	21,691	22,966	23,467	23,137	23,854	24,400
	Use of money and property	983	-	-	100	-	-
Rec/Pool CFD 2004-1		-					
	Taxes	164,850	174,543	178,350	177,381	182,809	185,700

CITY OF LIVE OAK
SUMMARY OF PROPOSED REVENUES BY TYPE
FY 2026-27

Fund	Type of Revenue	Revenue Actuals FY 2023	Revenue Actuals FY 2024	Revenue Actuals FY 2025	Amended Rev Budget FY 2026	Projected Rev Amounts FY 2026	Proposed Rev Budget FY 2027
	Use of money and property	1,358	1,449	141	450	93	250
Drainage CFD 2004-1		-					
	Taxes	21,691	22,966	23,467	23,137	23,854	24,400
	Use of money and property	1,821	3,877	4,168	2,400	2,751	2,800
Parks AB1600							
	Licenses, Fees, & Permits	75,222	378	3,725	4,000	200	200
	Use of money and property	7,136	13,271	12,467	7,750	8,228	8,000
Community Ctr AB1600							
	Licenses, Fees, & Permits	18,501	-	881	1,000	100	200
	Use of money and property	4,274	8,319	8,161	4,750	6,121	5,000
Gov't Serv PW AB1600							
	Licenses, Fees, & Permits	13,713	274	765	800	150	200
	Use of money and property	1,955	2,864	2,823	1,650	1,863	1,750
Gen Gov't AB1600		-					
	Licenses, Fees, & Permits	24,003	482	1,338	1,500	300	300
	Use of money and property	6,375	12,178	11,954	7,000	7,890	8,000
Police AB1600		-					
	Licenses, Fees, & Permits	13,146	264	733	800	150	200
	Use of money and property	2,776	6,038	5,172	3,500	1,914	3,500
Fire AB1600		-					
	Licenses, Fees, & Permits	36,393	732	2,029	2,100	400	400
	Use of money and property	4,227	9,227	4,248	5,000	1,304	2,500
Roads/Signals AB1600							
	Licenses, Fees, & Permits	64,932	16,038	6,842	7,000	8,100	7,000
	Use of money and property	5,125	11,138	11,303	6,600	7,960	8,000
Flood Control AB1600							
	Licenses, Fees, & Permits	-	-	-	-	-	-
	Use of money and property	218	52	51	75	34	75
Water Connection Fees		-					
	Licenses, Fees, & Permits	160,335	11,734	11,734	13,000	-	13,000
	Use of money and property	14,189	36,232	35,929	24,000	14,947	15,000
Sewer Connection Fees		-					
	Licenses, Fees, & Permits	199,166	14,088	14,088	16,000	-	16,000
	Use of money and property	14,892	33,520	33,366	23,000	14,022	15,000
Drainage Connection Fees							
	Licenses, Fees, & Permits	106,864	1,985	3,949	4,000	-	4,000
	Other revenues	-	-	-	-	-	-
	Use of money and property	6,402	20,545	22,084	22,000	8,000	8,000
ARPA Funding		-					
	Intergovernmental	40,546	301,765	990,407	-	-	-
	Use of money and property	15,995	32,540	25,334	-	-	-
Capital Equipment Purchase Reserve							
	Transfers	-	-	125,000	-	-	-
	Use of money and property	-	-	-	-	1,800	1,800
CDBG HR Program Income							
	Use of money and property	23,501	10,397	10,772	-	16,316	3,000
HOME Housing Grants							
	Use of money and property	62,070	4,424	7,838	-	2,434	2,500
PLHA							
	Intergovernmental	-	-	-	-	-	135,000
	Grand Total	$ 9,802,788	$ 9,692,078	$ 12,168,986	$ 10,157,288	$ 11,662,645	$ 11,733,650

CITY OF LIVE OAK
HISTORICAL & PROPOSED EXPENDITURES BY FUND
FY 2026-27

Fund	Exp Actuals FY 2023	Exp Actuals FY 2024	Exp Actuals FY 2025	Projected Exp Amounts FY 2026	Proposed Exp Budget FY 2027
General Fund	$ 4,817,425	$ 4,840,229	$ 5,865,375	$ 5,128,697	$ 5,200,925
Water Enterprise	1,892,582	2,524,660	2,316,359	2,164,738	2,141,508
Sewer Enterprise	3,655,640	3,815,731	3,792,901	2,885,509	2,794,104
Streets - Gas Tax	416,999	761,847	705,576	721,154	681,828
TDA Transportation Tax	2,971	2,582	4,084	139,298	331,700
Traffic Safety	-	-	-	58,305	8,933
COPS	145,426	76,205	526,617	1,126,350	216,000
Sidewalk Improvement	-	-	-	-	-
Street Lighting	47,723	45,437	61,515	57,858	60,900
CFD 92-1 Mello Roos	145,396	192,199	138,128	110,375	110,200
Fire Assessment	109,800	115,000	154,339	134,706	134,050
Fire CFD 2004-1	125,000	125,000	194,826	146,093	150,500
Police CFD 2004-1	305,150	329,514	509,066	399,552	408,500
Animal Control CFD 2004-1	21,000	21,000	25,500	25,591	23,650
Street Lighting CFD 2004-1	24,753	28,990	29,647	30,388	31,000
Rec/Pool CFD 2004-1	173,207	175,616	194,867	202,597	185,950
Drainage CFD 2004-1	4,650	3,729	8,289	14,670	8,350
Parks AB1600	14,947	39,191	9,300	-	-
Community Ctr AB1600	-	-	-	-	-
Public Works AB 1600	-	-	-	-	-
Gen Gov't AB1600	-	-	-	-	-
Police AB1600	-	-	183,440	-	-
Fire AB1600	-	-	348,383	-	-
Roads/Signals AB1600	-	-	-	-	-
Flood Control AB 1600	-	-	-	-	-
Water Connection Fees	-	-	-	-	-
Sewer Connection Fees	-	-	-	-	-
Drainage Connection Fees	-	-	-	-	-
ARPA Funding	40,546	301,765	990,407	254,459	-
Capital Equipment Purchase Reserve	-	-	-	-	-
CDBG HR Program Income	-	-	-	-	-
HOME Housing Grants	-	21,000	-	10,500	-
PLHA	-	-	-	-	135,000
	$ 11,943,215	$ 13,419,695	$ 16,058,619	$ 13,610,840	$ 12,623,098

CITY OF LIVE OAK
SUMMARY OF PROPOSED EXPENDITURES BY TYPE
FY 2026-27

Fund	Type of Expenditure	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Budget FY 2026	Projected Amounts FY 2026	Proposed Budget FY 2027
General Fund							
	Salaries & Benefits	$ 1,290,687	$ 1,558,235	$ 1,764,651	$ 1,812,749	$ 1,972,129	$ 2,172,503
	Services & Supplies	1,426,085	1,342,099	1,563,396.32	1,444,085	1,395,657	1,531,780
	Fire Services	872,845	809,897.02	1,244,838.00	1,300,000	1,175,000	750,000
	Police Services	1,640,247	1,829,282	2,619,511.09	2,600,000	2,600,000	1,731,000
	Capital outlay	32,099	55,717	97,530.74	200,000	10,300	12,000
	Debt Service	157,968	160,999	106,261.52	-	119,723	119,725
	Transfers in	(603,800)	(916,000)	(1,530,813.91)	(1,465,000)	(2,144,113)	(1,116,083)
	Transfers out	1,294	-	-	-	-	-
Water Enterprise							
	Capital outlay	40,330	73,678	2,805	783,333	33,000	44,975
	Salaries & Benefits	679,563	1,092,094	792,003	975,220	791,117	836,673
	Services & Supplies	666,618	843,123	968,968	1,271,158	1,228,221	1,148,017
	Debt Service	37,519	35,742	34,104	72,000	72,000	71,450
	Miscellaneous	-	-	-	-	-	-
	Transfers out	-	-	37,200	37,200	38,600	38,600
	Depreciation	468,551	480,024	481,278	-	1,800	1,793
Sewer Enterprise							
	Debt Service	263,417	262,064	65,183	287,530	287,530	288,836
	Miscellaneous	-	-	-	-	-	-
	Salaries & Benefits	834,443	1,053,256	913,822	1,111,566	947,525	1,000,077
	Services & Supplies	1,393,072	1,296,676	1,487,832	2,067,939	1,496,304	1,423,998
	Transfers out	-	-	191,906	191,906	69,350	69,350
	Capital outlay	56,443	72,897	-	908,333	83,000	10,050
	Depreciation	1,108,266	1,130,838	1,134,159	-	1,800	1,793
Streets - Gas Tax							
	Capital outlay	-	184,882	64,974	83,334	25,000	5,475
	Salaries & Benefits	230,202	318,564	386,381	387,093	398,926	418,021
	Services & Supplies	186,796	255,182	229,555	191,240	280,528	241,632
	Debt Service	-	3,219	8,265	-	-	-
	Transfers out	-	-	16,401	16,401	16,700	16,700
	Services & Supplies	2,971	2,582	2,784	4,500	138,098	314,500
	Transfers out	-	-	1,300	1,300	1,200	1,200
Traffic Safety							
COPS							
	Capital outlay	100,930	-	90,000	-	192,722	-
	Services & Supplies	44,496	1,205	1,617	12,500	1,037	500
	Transfers out	-	75,000	435,000	525,000	932,591	215,500
Street Lighting							
	Services & Supplies	47,723	45,437	52,715	55,000	48,958	52,000
	Transfers out	-	-	8,800	8,800	8,900	8,900
CFD 92-1 Mello Roos							
	Transfers out	54,000	100,000	46,050	32,800	34,563	34,400
Fire Assessment							
	Transfers out	109,800	115,000	154,339	134,400	134,706	134,050
	Transfers out	125,000	125,000	194,826	173,200	146,093	150,500
Police CFD 2004-1		-					
	Services & Supplies	11,150	14,514	9,129	15,000	12,370	13,000
	Transfers out	294,000	315,000	499,938	366,900	387,182	395,500
Animal Control CFD 2004-1							
	Transfers out	21,000	21,000	25,500	25,500	25,591	23,650

CITY OF LIVE OAK
SUMMARY OF PROPOSED EXPENDITURES BY TYPE
FY 2026-27

Fund	Type of Expenditure	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Budget FY 2026	Projected Amounts FY 2026	Proposed Budget FY 2027
Street Lighting CFD 2004-1							
	Services & Supplies	24,753	28,990	29,647	28,000	30,388	31,000
	Transfers out	-	-	-	-	-	-
Rec/Pool CFD 2004-1							
	Services & Supplies	8,207	10,616	10,167	10,500	10,174	10,600
	Transfers out	165,000	165,000	184,700	184,700	192,423	175,350
Drainage CFD 2004-1							
	Services & Supplies	4,650	3,729	6,989	10,700	13,320	7,000
	Transfers out	-	-	1,300	1,300	1,350	1,350
Parks AB1600							
	Capital outlay	14,947	39,191	9,300	50,000	-	-
Police AB1600							
	Capital outlay	-	-	183,440	50,000	-	-
Fire AB1600							
	Capital outlay	-	-	348,383	50,000	-	-
ARPA Funding							
	Capital outlay	40,546	248,547	-	-	-	-
	Services & Supplies	-	53,218	140,407	-	-	-
	Transfers out	-	-	850,000	-	254,459	-
Capital Equipment Purchase Reserve							
	Transfers in	-	-	-	-	-	-
CDBG HR Program Income							
	Other Expenditures	-	-		-	-	-
	Transfers out	-	-		-	-	-
HOME Housing Grants							
	Services & Supplies	-	21,000	-	10,500	10,500	-
PLHA							
	Services & Supplies	-	-	-	-	-	135,000
	Grand Total	**11,943,215**	**13,419,694**	**16,058,618**	**16,141,037**	**13,610,840**	**12,623,098**

City of Live Oak
General Fund 10
Budget Fiscal Year 2026-27

Dept. #	Department Name	Exp Actuals FY 2023	Exp Actuals FY 2024	Exp Actuals FY 2025	Amended Exp Budget FY 2026	Projected Exp Amounts FY 2026	Proposed Exp Budget FY 2027
0000	Nondepartmental	$ (21,809)	$ 156,860	$ 234,687	$ 227,699	$ 182,639	$ 220,078
1000	City Council	89,223	131,559	137,340	85,530	116,079	84,065
1005	Administration	374,173	443,396	498,986	477,466	603,027	668,768
1010	Finance Services	270,146	236,384	322,675	440,234	504,828	529,806
1060	City Attorney	45,114	55,466	75,811	65,000	60,600	65,000
1045	Fire Services*	755,787	683,983	1,077,921	1,019,500	1,040,604	633,625.00
1050	Police Services*	1,368,779	1,457,475	1,705,134	1,690,510	961,433	1,101,067
1055	Animal Control Services*	119,847	70,919	74,498	84,000	131,061	158,124
1015	Community Development	275,570	249,779	273,049	200,694	200,642	208,347
1020	Building & Safety	269,495	120,583	171,642	205,750	319,761	429,611
1025	Engineering	73,385	104,214	78,923	70,500	37,238	70,500
1065	Economic Development	23,812	6,975	5,881	32,150	17,345	77,328
1030	Parks Operations*	540,138	452,951	514,375	523,093	398,677	375,620
1035	Recreation Services*	386,272	434,716	407,297	309,600	283,095	290,508
1040	Pool Operations*	141,285	87,486	89,931	320,607	151,251	158,495
1057	Community Center	-	-	-	-	-	-
1032	Facility Maintenance	106,208	147,483	197,226	139,500	120,416	129,983
	Subtotals	4,817,425	4,840,229	5,865,376	5,891,833	5,128,696	5,200,925
Total General Fund Revenues		3,779,462	3,967,058	5,014,111	4,236,719	4,708,596	4,386,161
Revenues Over (Under) Expenditures		$ (1,037,963)	$ (873,171)	$ (851,265)	$ (1,655,114)	$ (420,100)	$ (814,764)

**Net of transfers*

CITY OF LIVE OAK
SUMMARY OF PROPOSED GENERAL FUND EXPENDITURES
BY TYPE
FY 2026-27

Department	Expenditure Type	Exp Actuals FY 2023	Exp Actuals FY 2024	Exp Actuals FY 2025	Amended Exp Budget FY 2026	Exp Projected FY 2026	Proposed Exp Budget FY 2027
			GENERAL GOVERNMENT				
City Council							
	Salaries & Benefits	$ 69,780	$ 109,767	$ 126,760	$ 76,530	$ 107,920	$ 57,137
	Services & Supplies	19,443	21,791	10,580.00	9,000	8,159	26,928
Administrative services							
	Salaries & Benefits	207,551	323,058	311,644	283,966	365,183	390,143
	Services & Supplies	151,339	106,349	165,508	193,500	237,844	278,625
	Debt Service	13,989	13,989	6,046	-	-	-
	Capital Outlay	-	-	15,789	-	-	-
	Transfers Out	1,294	-	-	-	-	-
Finance services							
	Salaries & Benefits	84,353	111,417	157,117	257,684	353,554	422,587
	Services & Supplies	185,793	124,967	165,557	182,550	151,274	107,219
City Attorney							
	Services & Supplies	45,114	55,466	75,811	65,000	60,600	65,000
Nondepartmental							
	Salaries & Benefits	(21,808)	32,174	76,705	57,600	25,731	32,200
	Services & Supplies	-	124,687	157,982	170,100	156,908	175,878
	Capital Outlay	-	-	-	-	-	12,000
			PUBLIC SAFETY				
Fire services							
	Services & Supplies	21,041	18,757	14,624	19,500	18,880	40,650
	Fire Services	872,845	809,897	1,244,838	1,300,000	1,175,000	750,000
	Capital outlay	6,539	5,167	73,123	-	-	-
	Debt Service	90,162	90,162	90,162	-	119,723	119,725
	Transfers in	(234,800)	(240,000)	(344,826)	(300,000)	(272,999)	(276,750)
Police services							
	Services & Supplies	22,531	18,193	20,623	19,510	19,833	15,700
	Police Services	1,640,247	1,829,282	2,619,511	2,600,000	2,600,000	1,731,000
	Transfers in	(294,000)	(390,000)	(935,000)	(929,000)	(1,658,400)	(645,633)
Animal Services							
	Services & Supplies	141,030	137,813	145,485	140,000	156,152	181,274
	Transfers in	(75,000)	(121,000)	(70,988)	(56,000)	(25,091)	(23,150)
			COMMUNITY DEVELOPMENT				
Community development							
	Salaries & Benefits	120,987	105,722	147,091	153,844	105,844	162,038
	Services & Supplies	154,583	144,057	125,958	46,850	94,798	46,309
Building & Safety							
	Salaries & Benefits	29,522	203	174	56,250	202,847	283,378
Engineering							
	Salaries & Benefits	-	-		-	-	-
Economic development							
	Services & Supplies	23,812	6,975	5,881	900	6,977	17,700
	Capital Outlay	-	-	-	-	-	-

CITY OF LIVE OAK
SUMMARY OF PROPOSED GENERAL FUND EXPENDITURES
BY TYPE
FY 2026-27

Department	Expenditure Type	Exp Actuals FY 2023	Exp Actuals FY 2024	Exp Actuals FY 2025	Amended Exp Budget FY 2026	Exp Projected FY 2026	Proposed Exp Budget FY 2027
		PARKS AND RECREATION					
Park operations							
	Salaries & Benefits	345,870	410,447	472,305	453,343	384,607	319,050
	Services & Supplies	168,709	130,655	113,451	149,750	97,380	132,570
	Capital outlay	25,560	10,849	8,619	-	-	-
	Transfers in	-	(99,000)	(80,000)	(80,000)	(83,310)	(76,000)
Recreation services							
	Salaries & Benefits	336,800	365,911	356,046	268,075	236,398	244,552
	Services & Supplies	49,472	54,143	71,251	61,525	67,697	64,456
	Capital outlay		34,662	-	-	-	-
	Transfers in	-	(20,000)	(20,000)	(20,000)	(21,000)	(18,500)
Pool Operations							
	Salaries & Benefits	103,467	89,031	108,577	133,607	162,589	182,703
	Services & Supplies	37,818	44,456	61,354	67,000	61,675	51,842
	Capital outlay		-		200,000	10,300	-
	Transfers in	-	(46,000)	(80,000)	(80,000)	(83,313)	(76,050)
Facility maintenance							
	Salaries & Benefits	14,166	10,506	8,233	40,600	17,088	19,087
	Services & Supplies	92,042	129,196	178,939	98,900	103,328	110,896
	Capital Outlay	-	5,039	-	-	-	-
	Debt Service	-	2,742	10,054	-	-	-
		4,817,426	4,840,231	5,865,375	5,891,834	5,128,696	5,200,925

City of Live Oak
General Fund 10

Revenues

Acct #	Description	Actual Revenues FY 2025	Amended Rev Budget FY 2026	Projected Rev Amounts FY 2026	Proposed Rev Budget FY 2027
	GENERAL FUND REVENUES				
4101	Secured Property Taxes	$ 1,091,223	$ 1,114,134	$ 1,136,495	$ 1,152,715
4103	Unsecured Property Taxes	55,667	56,508	55,785	55,950
4105	Property Tax Admin Fee	(25,353)	(24,694)	(25,463)	(25,655)
4107	Homeowners Exemption	10,814	8,500	7,286	8,500
4111	Property Tax In Lieu Veh Fees	1,498,106	1,546,496	1,523,956	1,555,351
4113	General Sales and Use Tax	476,085	480,000	490,000	500,000
4115	Prop 172 Sales Tax	42,231	45,000	42,000	42,000
4120	Property Tax Other	-	-	-	-
4137	Excise Tax	10,277	15,000	2,000	15,000
	Total Taxes	3,159,050	3,240,944	3,232,059	3,303,861
4131	Business License	51,007	48,000	46,000	60,000
4132	Disabled Access	1,210	1,100	1,100	1,100
4134	Plan Check, Eng & Planning	-	-	5,800	7,500
4135	Building Permit Fees	97,485	95,000	95,000	105,000
4136	Plan Review Fees Building	12,846	25,000	19,000	25,000
4139	SMIP Fees	(666)	1,000	950	1,000
4140	CA Bldg Standards Commission	360	500	(350)	100
4141	Plan Retention Fees	162	2,000	150	500
4143	Variance Use Permit Fees	53,722	65,000	25,000	40,000
4145	Code Enforcement Fees	-	10,000	-	10,000
	Total Licenses, Fees, Permits	216,126	247,600	192,650	250,200
4147	PG&E Franchise Fee	104,844	105,000	103,362	105,000
4149	Cable TV Franchise Fee	46,681	45,000	42,000	45,000
4151	Recology Franchise	143,604	145,000	146,000	162,000
4152	Recology General Maint.	17,224	17,225	17,741	18,250
	Total Franchise Fees	312,353	312,225	309,103	330,250
4119	Property Transfer Tax	12,990	10,000	15,000	15,000
4123	VLF Motor Vehicle In Lieu	15,402	11,000	15,011	15,000
4124	CRA Reimbursements	1,129	200	160	200
4127	Vehicle Code Fines	813	1,000	500	500
4606	City Fines	8,400	8,000	3,000	3,000
4129	Fish and Game	160	250	250	250
4601	Grant Proceeds	-	-	160,000	-
4608	General Reimbursements	5,446	-	73,487	5,000
	Total Intergovernmental	44,340	30,450	267,408	38,950
4155	Copies	32	50	-	50
4157	Caltrans Reimbursement	734	1,500	735	1,500
4165	Administrative Fee	18,536	20,000	23,000	22,000
4201	Swimming Pool Fees	9,246	9,000	9,000	17,000
4203	Recreation Special Events	13,226	9,500	15,000	17,000

City of Live Oak
General Fund 10

Revenues

Acct #	Description	Actual Revenues FY 2025	Amended Rev Budget FY 2026	Projected Rev Amounts FY 2026	Proposed Rev Budget FY 2027
4205	Swim Lessons/Fees	12,626	11,000	16,000	18,000
4207	Youth Basketball	5,520	6,000	7,280	8,500
4211	Adult Aerobic Classes	624	750	-	750
4213	Tennis Lessons	960	-	1,200	1,200
4214	Youth Soccer	20,340	16,000	21,000	25,000
4216	Wrestling Program	3,285	1,800	2,250	2,500
4219	Scholarship Program	300	-	1,572	-
	Total Charges for Services	85,429	75,600	97,037	113,500
4169	Interest Earnings	90,227	60,000	39,550	50,000
4161	Rents & Royalties	38,318	22,500	84,000	86,500
4162	Lease revenue	44,793	60,000	45,000	45,000
	Total Use of Money & Property	173,338	142,500	168,550	181,500
4167	Miscellaneous Income	32,141	30,000	10,000	10,000
4171	Sale of Fixed Assets	-	-	-	-
4173	Cash Over/Short	(113)	-	5	-
	Total Other Revenues	32,028	30,000	10,005	10,000
4301	Interfund transfer	850,100	-	273,884	-
4303	Legal Cost Transfer	17,600	20,400	20,600	20,600
4305	Finance Cost Transfer	63,000	69,200	69,200	69,200
4309	General Govt Cost Transfer	44,746	51,800	52,000	52,000
4311	Engineering Cost Transfer	16,000	16,000	16,100	16,100
	Total Revenue Transfers	991,446	157,400	431,784	157,900
	TOTAL GENERAL FUND REVENUES	**$ 5,014,111**	**$ 4,236,719**	**$ 4,708,596**	**$ 4,386,161**

CITY OF LIVE OAK

Capital Asset & Capital Project Listing

by Department/Fund

FY 2026-27

Priority	C#	Capital Type	Fund	Department	Account #	FY2026-27 Proposed	Budgeted (Y/N)	Reasoning
Critical	CA2027-01	**Utility Line Locator**	012	1200 - Water	5704	$ 2,475	Y	**Cost Avoidance**
			013	1300 - Sewer	5704	2,550	Y	**Cost Avoidance**
			014	1400 - Streets	5704	2,475	Y	**Cost Avoidance**
					Total	$ 7,500		
Moderate	CA2027-02	**Portable Generator**	012	1200 - Water	5704	$ 1,980	N	**Funding Priorities**
			013	1300 - Sewer	5704	2,040	N	**Funding Priorities**
			014	1400 - Streets	5704	1,980	N	**Funding Priorities**
					Total	$ 6,000		
Moderate	CA2027-03	**Portable Lift**	010	1030 - Parks	5703	$ 6,250	N	**Funding Priorities**
			012	1200 - Water	5703	5703	N	**Funding Priorities**
			013	1300 - Sewer	5703	6,250	N	**Funding Priorities**
			014	1400 - Streets	5703	6,250	N	**Funding Priorities**
					Total	$ 24,453		
Moderate	CA2027-04	**Corp Yard Gate**	010	1030 - Parks	5703	$ 2,500	N	**Funding Priorities**
			012	1200 - Water	5703	2,500	N	**Funding Priorities**
			013	1300 - Sewer	5703	2,500	N	**Funding Priorities**
			014	1400 - Streets	5703	2,500	N	**Funding Priorities**
					Total	$ 10,000		
Moderate	CA2027-05	**Stump Grinder**	010	1030 - Parks	5704	$ 1,250	N	**Funding Priorities**
			012	1200 - Water	5704	1,250	N	**Funding Priorities**
			013	1300 - Sewer	5704	1,250	N	**Funding Priorities**
			014	1400 - Streets	5704	1,250	N	**Funding Priorities**
					Total	$ 5,000		
Moderate	CA2027-06	**Sidewalk Grinder**	010	1030 - Parks	5704	$ 2,000	N	**Funding Priorities**
			012	1200 - Water	5704	2,000	N	**Funding Priorities**
			013	1300 - Sewer	5704	2,000	N	**Funding Priorities**
			014	1400 - Streets	5704	2,000	N	**Funding Priorities**
Moderate	CA2027-07	**Heavy Duty Trailer**	010	1030 - Parks	5703	$ 3,750	N	**Funding Priorities**
			012	1200 - Water	5703	3,750	N	**Funding Priorities**
			013	1300 - Sewer	5703	3,750	N	**Funding Priorities**
					Total	$ 15,000		
Moderate	CA2027-08	**Bank Mower**	010	1030 - Parks	5703	$ 1,500	N	**Funding Priorities**
			012	1200 - Water	5703	1,500	N	**Funding Priorities**
			013	1300 - Sewer	5703	1,500	N	**Funding Priorities**
			014	1400 - Streets	5703	1,500	N	**Funding Priorities**
					Total	$ 6,000		
					Total	$ 5,000		

010 - GF	$ 17,250
013 - Sewer	21,840
014 - Streets	26,705
Total	$ 86,953

Proposed Funding Capital Asset	
010 - GF	$ -
012 - Water	2,475
013 - Sewer	2,550
014 - Streets	2,475
Total	**$ 7,500**

CITY OF LIVE OAK

Capital Asset & Capital Project Listing

by Department/Fund

FY 2026-27

Priority	C#	Capital Type	Fund	Department	Account #	FY2026-27 Proposed	Budgeted (Y/N)	Reasoning
Critical	CP2027-01	**Firewall Upgrade (IT)**	010	0000 - Non-Dept	5705	$ 800	Y	**Cost Savings with Implementation**
			012	1200 - Water	5705	500	Y	**Cost Savings with Implementation**
			013	1300 - Sewer	5705	500	Y	**Cost Savings with Implementation**
			014	1400 - Streets	5705	200	Y	**Cost Savings with Implementation**
					Total	$ 2,000		
Critical	CP2027-02	**Sever to Cloud Migration (IT)**	010	0000 - Non-Dept	5705	$ 10,000	Y	**Cost Savings with Implementation**
			012	1200 - Water	5705	6,250	Y	**Cost Savings with Implementation**
			013	1300 - Sewer	5705	6,250	Y	**Cost Savings with Implementation**
			014	1400 - Streets	5705	2,500	Y	**Cost Savings with Implementation**
					Total	$ 25,000		
Critical	CP2027-03	**Sewer Internet - Starlink (IT)**	010	0000 - Non-Dept	5705	$ 1,200	Y	**Cost Avoidance**
			012	1200 - Water	5705	750	Y	**Cost Avoidance**
			013	1300 - Sewer	5705	750	Y	**Cost Avoidance**
			014	1400 - Streets	5705	300	Y	**Cost Avoidance**
					Total	$ 3,000		
Critical	CP2027-04	**Communication Improvements - BPS**	012	1200 - Water	5705	$ 35,000	Y	**Operational Need**
					Total	$ 35,000		
Critical	CP2027-05	**Garden Glen Phase I - Design & Shade Structure Install**	010	1030 - Parks	5705	$ 50,000	N	**Funding Priorities**
					Total	$ 50,000		
Critical	CP2027-06	**Pool Rehab**	010	1040 - Pool Operations	5705	$ 250,000	N	**Contingent on Prop 64 Grant Approval**
					Total	$ 250,000		
Moderate	CP2027-07	**SR-99 Street Light Fuse Box/Outlet Relocation**	015	1500 - TDA	5705	$ 16,000	Y	**Available TDA Funding**
					Total	$ 16,000		
Moderate	CP2027-08	**Planning/Building Software**	010	1015 - Comm Dev	5705	$ 50,000	N	**Funding Priorities**
			010	1020 - Building Inspection	5705	50,000	N	**Funding Priorities**
					Total	$ 100,000		
Moderate	CP2027-09	**Pool Shade Structure**	010	1040 - Pool Operations	5705	$ 20,000	N	**Funding Priorities**
					Total	$ 20,000		
Moderate	CP2027-10	**Bathroom/Water Damage**	010	1050 - Police Services	5705	$ 15,000	N	**Funding Priorities**
					Total	$ 15,000		
Moderate	CP2027-11	**Playground Structure Repair/ Replacement**	010	1030 - Parks	5705	67,500	N	**Funding Priorities**
					Total	$ 67,500		

Requested Capital Project	
010 - GF	$ 514,500
012 - Water	42,500
013 - Sewer	7,500
014 - Streets	3,000
015 - TDA	16,000
Total	$ 583,500

Proposed Funding Capital Project	
010 - GF	$ 12,000
012 - Water	42,500
013 - Sewer	7,500
014 - Streets	3,000
015 - TDA	16,000
Total	**$ 81,000**

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

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Exp Budget FY 2026	Projected Exp Amounts FY 2026	Proposed Exp Budget FY 2027
5003	Salaries Permanent	$ (21,808)	$ (15,355)	$ 24,437	$ -	$ (24,437)	$ (20,000)
5019	Workers Compensation	-	47,529	52,268	57,600	50,168	52,200
	29% of $180,000						
	Total Salaries & Benefits	(21,808)	32,174	76,705	57,600	25,731	32,200
5313	Repair & Maintenance Buildings	-	-	-	-	-	10,000
5323	Communications	-	-	-	6,600	-	-
5331	Travel, Lodging & Meals	-	-	-	500	-	-
5333	Dues & Subscriptions	-	-	-	-	-	7,000
	Readyly						
5341	Professional Services	-	21,084	21,230	18,000	19,545	18,000
	IT Sevices - $1,500 / month						
5343	Liability Insurance	-	59,818	82,462	90,000	92,835	96,328
	38% of $253,495						
5345	Property & Equip Insurance	-	43,785	54,291	55,000	44,528	44,550
	18% of $245,125						
	Total Services and Supplies	-	124,687	157,982	170,100	156,908	175,878
5705	Capital Project	-	-	-	-	-	12,000
	Total Salaries & Benefits	-	-	-	-	-	12,000
	Total Department Expenditures	$ (21,808)	$ 156,861	$ 234,687	$ 227,700	$ 182,639	$ 220,078

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

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Exp Budget FY 2026	Projected Exp Amounts FY 2026	Proposed Exp Budget FY 2027
5001	Salaries Elected	$ 25,656	$ 34,652	$ 32,953	$ 19,691	$ 24,640	$ 13,784
5003	Salaries Permanent	-	-	-	-	-	-
5013	Social Security	1,080	1,427	1,505	1,221	1,137	1,891
5015	Medicare	253	334	352	286	266	230
5019	Workers Compensation	2,210	-	-	-	-	-
5021	CalPERS City employer rate	(10,501)	2,094	2,321	-	1,530	437
5023	CalPERS Employee rate paid by City	392	504	252	-	-	-
5025	Health Insurance	47,505	66,424	84,683	53,126	76,597	38,504
5027	Dental Insurance	2,065	3,035	3,326	1,832	2,720	1,550
5029	Vision Insurance	498	616	658	374	505	344
5031	Life Insurance	621	680	710	-	525	397
	Total Salaries & Benefits	69,780	109,767	126,760	76,530	107,920	57,137
5319	Small Tools and Equipment	1,565	5,876	368	500	200	2,000
	New equipment for elected council (1 laptop,1 iPad)						
5323	Communications	6,433	8,955	8,433	8,000	6,775	6,500
	iPad service, Internet, Cell Phone						
5331	Travel, Lodging & Meals	392	-	1,614	-	-	10,000
	1 Cap to Cap, 1 LOCC & New Council Academy						
	2 Cal League of Cities Conference, Travel expenses						
5335	Professional Development	2,100	5,027	(665)	-	550	5,000
	Registrations for Cap to Cap, LOCC, Cal League of Cities Conference, & New Council Academy						
5341	Professional Services	3,358	1,909	830	500	608	3,400
	Potraits, 3rd party review, Goal setting Facilitator, Outside council						
5343	Liability Insurance	5,572	-	-	-	-	-
5349	Fidelity Insurance	23	24	-	-	26	28
	Total Services and Supplies	19,443	21,791	10,580	9,000	8,159	26,928
5903	Legal Cost Transfer	-	-	-	-	-	-
5905	Finance Cost Transfer	-	-	-	-	-	-
5909	General Government Transfer	-	-	-	-	-	-
	Total Interfund Transfers	-	-	-	-	-	-
	Total Department Expenditures	$ 89,223	$ 131,559	$ 137,340	$ 85,530	$ 116,079	$ 84,065

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

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Exp Budget FY 2026	Projected Exp Amounts FY 2026	Proposed Exp Budget FY 2027
5003	Salaries Permanent	$ 132,533	$ 242,146	$ 236,539	$ 182,375	$ 232,493	$ 245,274
5005	Part-Time Wages	3,427	3,372	3,228	2,500	1,777	-
5006	Outsource Personnel	-	-	-	-	-	-
5010	Technology Allowance	720	540	-	-	710	-
5011	Car Allowance	2,640	2,051	229	2,760	3,188	3,458
5012	Bilingual Pay	1,200	1,257	1,143	1,500	2,325	2,513
5013	Social Security	8,045	12,515	15,134	11,307	14,560	15,726
5015	Medicare	1,974	3,470	3,539	2,644	3,405	3,678
5017	Unemployment Insurance	465	620	1,036	-	872	588
5019	Workers Compensation	4,141	-	-	-	-	-
5021	CalPERS City employer rate	10,870	10,280	8,398	18,035	26,170	29,554
5023	CalPERS Employee rate paid by City	-	-	-	954	888	993
5025	Health Insurance	39,842	44,874	40,949	59,267	75,226	83,971
5027	Dental Insurance	1,242	1,448	1,126	2,037	2,715	3,195
5029	Vision Insurance	264	294	186	361	518	734
5031	Life Insurance	188	190	138	226	334	459
	Total Salaries & Benefits	207,551	323,057	311,645	283,966	365,181	390,143
5301	Office Supplies	14,760	5,667	9,109	6,300	10,132	10,500
	Computers, Screens, misc office supplies						
5303	Operating Supplies	2,154	1,073	872	1,000	863	2,000
	Misc meeting supplies/foods, drinks						
5309	Safety Items	193	273	579	300	4,800	500
5311	Repair & Maintenance	4,183	1,050	490	500	1,050	1,200
5313	Repair & Maintenance - Buildings	44	-	-	-	-	8,000
	City Hall Repairs						
5317	Maintenance & Service Contract	387	63	-	-	-	-
5319	Small Tools and Equipment	152	2,355	70	500	5,183	5,000
	Exterior cameras, screens						
5321	Rents & Leases	(9,273)	(10,255)	(2,036)	4,800	4,529	4,800
	Usage - $100 / month						
5323	Communications	27,584	52,431	78,670	73,400	67,835	25,000
	Phone & Internet						
	Planning commission positngs ~ $700 / quarter						
	Other misc council postings						
5327	Postage	3,936	10,688	9,175	10,800	4,244	7,000
5329	Printing & Copying	594	688	221	600	317	500
5331	Travel, Lodging & Meals	3,429	5,448	3,356	-	956	5,000
	Mileage & Airfare - City Clerk Conference, HR						
5333	Dues & Subscriptions	16,826	15,912	18,988	16,200	23,222	68,000
	CA Cities Membership - $5,800 / year						
	Website management - $12,000 / year						
	Granicus - $28,000 / year						
	Laserfiche - $10,000 / year						
	Zoom - $100 / month						
	Canva - $200 / year						
	Other Dues & Subscriptions (5k)						
5335	Professional Development	7,006	5,640	6,815	2,500	3,120	5,000
	Registrations, Clerk courses, HR courses						

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

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Exp Budget FY 2026	Projected Exp Amounts FY 2026	Proposed Exp Budget FY 2027
5337	Licenses & Permits	790	3,660	1,886	1,100	5,861	1,500
	PE, PLS, APA						
5341	Professional Services	28,817	5,120	33,190	22,000	49,866	35,000
	Outside Council - $10k						
	HR & Clerk; scanning/shredding, other misc						
5343	Liability Insurance	10,259	-	-	-	-	-
5345	Property & Equip Insurance	7,039	1,626	-	-	1,625	1,625
5351	Community Function/Promotion	30	(300)	420	500	489	3,000
	4th of July, local recognition						
5353	Special Departmental Expense	25,018	-	723	50,200	50,200	90,000
	Revenue measure, Fire assessment						
5501	Principal	13,475	13,747	5,925	-	-	-
5503	Interest	514	242	121	-	-	-
5706	Equipment	-	-	15,789	-	-	-
5706	Software	-	-		-	-	-
	Total Services/Supplies	165,330	120,339	187,343	193,500	237,844	278,625
5901	Interfund Transfer	-	-	-	-	-	-
5903	Legal Cost Transfer	-	-	-	-	-	-
5905	Finance Cost Transfer	1,294	-	-	-	-	-
	Total Interfund Transfers	1,294	-	-	-	-	-
	Total Department Expenditures	$ 374,175	$ 443,396	$ 498,988	$ 477,466	$ 603,025	$ 668,768

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

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Exp Budget FY 2026	Projected Exp Amounts FY 2026	Proposed Exp Budget FY 2027
5003	Salaries Permanent	$ 15,032	$ 44,229	$ 71,453	$ 140,366	$ 173,384	$ 206,570
5005	Salaries Extra Help	-	-	-	-	-	-
5010	Technology Allowance	-	-	-	-	325	-
5011	Car Allowance	30	196	314	330	2,874	3,675
5012	Bi-lingual Pay	150	1,027	1,572	1,650	2,480	1,875
5013	Social Security	893	2,689	4,617	5,293	10,637	13,257
5015	Medicare	209	629	1,080	1,238	2,488	3,101
5017	Unemployment Insurance	37	484	262	-	1,199	517
5019	Workers Compensation	955	-	-	-	-	-
5020	CalPERS Unfunded Liability	56,301	53,027	65,532	78,750	77,965	87,499
5021	CalPERS City employer rate	1,844	4,025	6,390	7,765	22,177	23,607
5023	CalPERS Employee rate paid by City	1,148	890	902	954	5,990	7,147
5025	Health Insurance	7,420	3,663	4,100	20,115	51,686	71,944
5027	Dental Insurance	277	373	591	924	1,723	2,380
5029	Vision Insurance	35	74	127	116	343	607
5031	Life Insurance	22	111	178	183	283	408
	Total Salaries & Benefits	84,353	111,417	157,117	257,684	353,554	422,587
5301	Office Supplies	890	732	1,492	1,000	4,131	1,000
	Warrant stock, purchase order books						
5317	Maintenance & Service Contracts	19,078	3,268	14,630	13,000	15,564	16,000
	Tyler Incode (financial & billing system) - $13,000 / year						
5319	Small Tools and Equipment	-	-	-	750	6,100	750
	Container rent 50% of $125 / month						
5323	Communications	443	720	797	1,300	1,805	2,250
	City hall internet: $33 / month						
	Cell phone allowance - $25 per pay-period						
5325	Advertising	-	-	-	-	-	-
5327	Postage	-	-	-	-	50	150
5329	Printing & Copying	1,381	405	465	1,000	653	1,000
	Envelopes						
5331	Travel, Lodging & Meals	-	-	-	-	-	1,000
5333	Dues & Subscriptions	920	920	259	500	500	500
5335	Professional Development	596	-	-	-	20	1,500
5341	Professional Services	134,380	103,731	121,282	149,000	96,862	65,000
	Accounting services - $20k						
	Annual financial statement & single audit - $45,000						
5349	Fidelity Insurance	58	61	-	-	65	69
5350	Cash Drawer Exchange	-	-	625	-	-	-
5353	Special Departmental Expense	26,073	15,130	26,008	16,000	25,524	18,000
	OPEB valuation - $3,000 / year (addt'l $8,750 every other year)						
	Banking fees - average of $1,300 / month						
	Total Services and Supplies	185,793	124,967	165,557	182,550	151,274	107,219
5903	Legal Cost Transfer	-	-	-	-	-	-
	Total Interfund Transfers	-	-	-	-	-	-
	Total Department Expenditures	$ 270,146	$ 236,384	$ 322,675	$ 440,234	$ 504,828	$ 529,806

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

Acct #	Description	Exp Actuals FY 2023	Exp Actuals FY 2024	Actuals FY 2025	Amended Exp Budget FY 2026	Projected Exp Amounts FY 2026	Proposed Exp Budget FY 2027
5003	Salaries Permanent	$ 82,131	$ 79,232	$ 102,389	$ 97,425	$ 66,729	$ 90,534
	Financial Services Supervisor (10%)						
	Associate Planner (100%)						
5005	Extra Help	-	-	-	25,000	17,588	26,461
5010	Technology Allowance	270	203	-	-	-	-
5011	Car Allowance	990	769	357	300	319	3,045
5012	Bi-lingual Pay	450	471	429	-	350	975
5013	Social Security	4,899	3,984	6,249	5,265	4,217	6,836
5015	Medicare	1,180	1,136	1,461	1,231	986	1,765
5017	Unemployment Insurance	167	120	582	-	915	560
5019	Workers Compensation	5,659	-	-	-	-	-
5021	CalPERS City employer rate	6,955	4,187	8,991	6,760	3,168	7,579
5023	CalPERS Employee rate paid by City	2,413	890	909	-	567	437
5025	Health Insurance	15,100	13,964	24,580	17,138	10,524	22,556
5027	Dental Insurance	563	586	793	465	321	907
5029	Vision Insurance	126	114	153	94	68	236
5031	Life Insurance	84	66	197	166	93	147
	Total Salaries & Benefits	120,987	105,722	147,091	153,844	105,844	162,038
5301	Office Supplies	-	-	-	-	-	1,500
5303	Operating Supplies	-	-	99	-	-	2,500
	Meeting supplies						
5317	Maint & Service Contracts	1,486	1,666	118	1,700	1,468	-
	Annual Grant Management System - $1,700			-			
5319	Small Tools and Equipment	228	59		250	5,798	3,000
5323	Communications	582	807	1,824	2,000	1,636	3,000
	Internet @ 33 / month						
	Cell phone allowance @ $150 / month						
	Other Misc Communications						
5325	Advertising	1,181	2,272	-	-	1,000	3,000
5329	Printing & Copying	1,082	1,031	611	1,000	250	1,350
	Copies from copier - $110 / month						
5331	Travel, Lodging & Meals	-	-	-	-	-	1,800
5333	Dues & Subscriptions	-	-	-	-	-	3,850
	Adobe, Grant Management System						
5335	Professional Development	-	-	728	500	350	1,000
	**American Planning Association - National Planning Conference*						
	Community & Economic Development Director Conference						
5341	Professional Services	140,463	138,010	122,579	41,400	84,072	25,000
	Planning Commission meeting - 7 @ $25 / meeting @ 8 meetings						
	Housing Element						
5343	Liability Insurance	9,354	-	-	-	-	-
5349	Fidelity Insurance	92	97	-	-	103	109
5353	Special Dept Expense	115	115	-	-	121	200
	Total Services and Supplies	154,583	144,057	125,958	46,850	94,798	46,309
5903	Legal Cost Transfer	-	-	-	-	-	-
5905	Finance Cost Transfer	-	-	-	-	-	-
5909	General Government Transfer	-	-	-	-	-	-
	Total Interfund Transfers	-	-		-	-	-
	Total Department Expenditures	$ 275,570	$ 249,779	$ 273,049	$ 200,694	$ 200,642	$ 208,347

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

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Exp Budget FY 2026	Projected Exp Amounts FY 2026	Proposed Exp Budget FY 2027
5003	Salaries Permanent	$ 16,377	$ -	$ -	$ 31,250	$ 100,922	$ 138,476
5005	Salaries Extra Help	-	-	-	25,000	37,047	53,487
5007	Overtime	-	-	-	-	2,000	2,000
5011	Car Allowance	-	-	-	-	750	2,550
5012	Bilingual Pay	-	-	-	-	1,350	1,950
5013	Social Security	1,003	-	-	-	7,817	11,773
5015	Medicare	235	-	-	-	1,828	2,871
5017	Unemployment Insurance	-	-	-	-	1,388	1,033
5019	Workers Compensation	8,164	-	-	-	-	-
5021	CalPERS City employer rate	1,475	-	-	-	9,697	13,588
5023	CalPERS Employee rate paid by City	841	-	-	-	1,962	2,510
5025	Health Insurance	1,394	203	174	-	36,623	50,674
5027	Dental Insurance	25	-	-	-	1,056	1,703
5029	Vision Insurance	(2)	-	-	-	224	423
5031	Life Insurance	9	-	-	-	183	340
	Total Salaries & Benefits	29,522	203		56,250	202,847	283,378
5303	Operating Supplies	1,828	743	1,562	1,500	1,500	1,500
	New code change materials (every 3 years)						
5307	Fuel	239	607	453	500	690	750
	Allocated fuel charges - approx. $60 / month						
5309	Safety Items	-	220	449	500	250	400
	Boots, safety kit						
5315	Repair & Maintenance Vehicles	96	86	220	500	272	250
	Oil change, wash/detail						
5317	Maint & Service Contracts	23,509	7,230	18,422	15,000	14,854	15,000
	Tyler Incode - Permits module - $15,000 / year						
5319	Small Tools and Equipment	-	-	-	-	-	-
5323	Communications	509	430	397	400	1,290	1,800
	Internet @ $33 / month						
	Cell phone allowance @ $115 / month						
5325	Advertising	2,615	-	-	-	-	-
5331	Travel, Lodging & Meals	-	-	-	-	20	1,000
5333	Dues & Subscriptions	230	139	9	100	100	-
5335	Professional Development	232	1,462	-	-	77	250
5341	Professional Services	199,228	108,359	149,359	130,000	97,606	125,000
	Mike Campos - Contract ($100k)						
	Other Misc Professional Services						
5342	Code Enforcement Expense	-	-	-	-	-	-
5347	Vehicle Insurance	-	-	-	-	-	-
5349	Fidelity Insurance	69	73	-	-	77	83
5353	Special Departmental Expense	1,253	1,031	597	1,000	178	200
5703	Vehicle	-	-	-	-	-	-
	Total Services and Supplies	239,973	120,381	171,468	149,500	116,914	146,233
5903	Legal Cost Transfer	-	-	-	-	-	-
5909	General Government Transfer	-	-	-	-	-	-
	Total Interfund Transfers	-	-	-	-	-	-
	Total Department Expenditures	$ 269,495	$ 120,583	$ 171,468	$ 205,750	$ 319,761	$ 429,611

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

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Exp Budget FY 2026	Projected Exp Amounts FY 2026	Proposed Exp Budget FY 2027
5311	Repairs & Maintenance	$ 3,923	$ 3,923	$ 3,923	$ -	$ -	$ -
5323	Communications	398	430	397	500	481	500
	Internet @ 33 / month						
5340	Professional Srvc-Fee Related	-	-	-	-	-	-
5341	Professional Services	68,068	98,829	74,006	70,000	36,757	70,000
	City Engineer services approximately $6K / month						
5353	Special Dept Expense	997	1,031	597	-	-	-
	Total Services and Supplies	73,385	104,214	78,923	70,500	37,238	70,500
5903	Legal Cost Transfer	-	-	-	-	-	-
5905	Finance Cost Transfer	-	-	-	-	-	-
5909	General Government Transfer	-	-	-	-	-	-
	Total Interfund Transfers	-	-	-	-	-	-
	Total Department Expenditures	$ 73,385	$ 104,214	$ 78,923	$ 70,500	$ 37,238	$ 70,500

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

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Exp Budget FY 2026	Projected Exp Amounts FY 2026	Proposed Exp Budget FY 2027
5003	Salaries Permanent	$ 200,973	$ 205,246	$ 214,038	$ 248,315	$ 202,578	$ 159,116
5005	Salaries Extra Help	25,670	58,621	81,044	40,000	15,357	34,756
5007	Overtime	3,495	6,475	11,767	1,000	6,838	7,000
5009	Certificate Pay	-	-	-	-	-	-
5011	Car Allowance	1,200	1,257	1,143	1,710	1,606	2,115
5012	Bilingual Pay	2,250	2,357	2,393	4,125	3,538	2,250
5013	Social Security	13,665	15,954	18,740	15,396	13,257	12,330
5015	Medicare	3,196	3,731	4,383	3,601	3,100	2,910
5017	Unemployment Insurance	1,814	1,631	1,479	-	1,130	1,090
5019	Workers Compensation	7,873	-	-	-	-	-
5021	CalPERS City employer rate	18,160	24,182	25,591	23,815	20,900	16,088
5023	CalPERS Employee rate paid by City	37	-	-	3,984	2,810	3,300
5025	Health Insurance	64,212	86,316	106,732	107,117	109,137	75,028
5027	Dental Insurance	2,393	3,472	3,699	3,101	3,175	2,086
5029	Vision Insurance	543	709	762	606	656	516
5031	Life Insurance	389	498	533	573	526	465
	Total Salaries & Benefits	345,870	410,447	472,305	453,343	384,607	319,050
5303	Operating Supplies	11,155	9,626	7,670	8,000	8,000	10,000
	General supplies @ Corporate Yard						
5305	Chemicals	6,020	5,420	3,912	5,000	3,000	5,000
	Fertilizer, chemicals						
5307	Fuel	10,713	9,567	9,956	9,000	7,616	9,000
	Allocated fuel usage - average of $750 / month						
	Uniforms, first aid kits, safety boots						
5311	Repair & Maintenance	18,313	14,288	8,641	38,000	14,989	20,000
	Pest Control approximatly $100 / month						
	Generator repair						
	Playground Fiber						
5313	Repair & Maint Buildings	14,241	1,330	1,269	1,500	1,500	2,000
5315	Repair & Maint Vehicles	12,994	7,517	8,173	5,000	5,421	6,000
	Vehicle parts, diesel repair						
5316	Tree Trimming	16,306	8,092	6,546	10,000	10,000	15,000
5317	Maint & Service Contracts	252	-	-	-	-	-
5319	Small Tools and Equip.	2,686	2,680	6,610	2,050	3,050	8,500
	Benches, Park Equipment, Other misc small tools						
5321	Rents & Leases	-	-	-	-	-	-
5323	Communications	2,204	8,382	10,327	14,000	5,133	5,500
	Internet @ $33 / month						
5325	Advertising	-	-	-	-	-	-
5331	Travel, Lodging & Meals	3,578	2,813	3,432	1,500	315	3,900
	SCORE meetings, P&R Conference (hotel, airfare, meals)						
5335	Professional Development	2,105	3,834	1,545	200	170	2,100
	California Park & Recreation Society Membership - $170 / person (1)						
	Parks & Rec Conferences - Training (2)						
5337	Licenses & Permits	1,452	1,348	1,348	1,500	3,459	3,500
	Little League fee - $1,500 / year, other misc licenses & permits						
5339	Utilities	19,291	27,397	27,536	31,000	27,355	28,000
	PG&E - O Street, Kola Street, Ida/Linda Park - approximatley $2,400 / month.						
5341	Professional Services	19,728	23,402	2,316	10,000	1,550	5,000
	Fingerprinting, physicals, other misc professional services						
	Hwy 99 Landscaping services $875 / month						
5343	Liability Insurance	9,045	-	-	-	-	-
5345	Property & Other Insurance	8,167	-	-	-	-	-
5349	Fidelity Insurance	58	61	-	-	65	70
5353	Special Dept Expense	5,595	0	895	-	-	2,000
	Unplanned expenses (i.e. vandalism, storm drain)						
5371	Youth Soccer	704	-	-	-	-	-
	Total Services/Supplies	168,709	130,655	113,451	149,750	97,380	132,570

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

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Exp Budget FY 2026	Projected Exp Amounts FY 2026	Proposed Exp Budget FY 2027
5701	Vehicles & Heavy Equipment	-	-	-	-	-	-
5702	Capital Outlay	-	-	8,619	-	-	-
5703	Equipment	25,560	10,849	-	-	-	-
	Total Capital Outlay	25,560	10,849	8,619	-	-	-
5903	Legal Cost Transfer	-	-	-	-	-	-
5905	Finance Cost Transfer	-	-	-	-	-	-
5909	General Govt Transfer	-	-	-	-	-	-
5912	Parks Contra - Transfer	-	(99,000)	(80,000)	(80,000)	(83,310)	(76,000)
	Total Interfund Transfers	-	(99,000)	(80,000)	(80,000)	(83,310)	(76,000)
	Total Department Expenditures	$ 540,138	$ 452,951	$ 514,375	$ 523,093	$ 398,677	$ 375,620

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

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Exp Budget FY 2026	Projected Exp Amounts FY 2026	Proposed Exp Budget FY 2027
5003	Salaries Permanent	$ 7,477	$ 6,297	$ 5,447	$ 24,888	$ 10,901	$ 11,908
5005	Salaries Extra Help	-	-	-	-	-	-
5007	Overtime	-	-	-	-	-	-
5011	Car Allowance	45	24	14	435	33	45
5012	Bilingual Pay	115	132	143	300	187	225
5013	Social Security	422	367	341	1,543	665	761
5015	Medicare	99	86	80	361	156	178
5017	Unemployment Insurance	67	31	23	2,559	54	43
5019	Workers Compensation	83	-	-	-	-	-
5021	CalPERS City employer rate	548	380	417	569	1,214	1,402
5023	CalPERS Employee rate paid by City	-	-	-	-	362	437
5025	Health Insurance	5,123	3,027	1,678	9,458	3,341	3,851
5027	Dental Insurance	135	108	61	365	121	164
5029	Vision Insurance	29	36	13	72	31	39
5031	Life Insurance	22	17	16	50	24	34
	Total Salaries & Benefits	14,166	10,506	8,233	40,600	17,088	19,087
5303	Operating Supplies	3,428	1,319	1,631	1,500	3,717	4,000
	Cleaning supplies, first aid			-			
5309	Safety Items	588	11,307	3,499	3,000	1,538	2,000
	Uniforms, fire extinguisher service, gloves			-			
5313	Repair & Maint Buildings	34,881	55,992	115,228	40,000	43,000	43,500
	Landscaping - $50 / month			-			
	CH roof repair & bathroom						
	Community Building Siding						
	AC Unit Repairs & maintenance			-			
5319	Small Tools & Equipment	-	-	2,110	-	591	2,500
	Fridge Boy Scout Building						
	Other misc small tools & equipment						
5323	Communications	8,078	8,588	7,968	1,900	8,443	8,500
	Internet @ 33 / month			-			
	Individual lines - 4 @ 32 / month			-			
5337	Licenses & Permits	1,147	456	2,052	2,500	456	1,000
	Snackbar permit			-			
5339	Utilities	42,545	50,133	46,452	50,000	44,199	48,000
	City Hall			-			
	Boy Scout Building			-			
5345	Property & Equip Insurance	1,294	1,315	-	-	1,294	1,300
5349	Fidelity Insurance	81	85	-	-	90	96
	Total Services and Supplies	92,042	129,196	178,939	98,900	103,328	110,896
5501	Principal	-	2,742	10,054	-	-	-
	Total Debt & Contingency	-	2,742	10,054	-	-	-
5705	Furniture/Equipment	-	5,039	-	-	-	-
	Total Capital Outlay	-	5,039	-	-	-	-
	Total Department Expenditures	$ 106,208	$ 147,483	$ 197,226	$ 139,500	$ 120,416	$ 129,983

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

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Exp Budget FY 2026	Projected Exp Amounts FY 2026	Proposed Exp Budget FY 2027
5003	Salaries Permanent	$ 146,921	$ 153,724	$ 163,285	$ 92,511	$ 98,588	$ 83,112
5005	Salaries Extra Help	79,125	96,134	72,837	110,000	59,558	94,934
5007	Overtime	2,385	2,797	1,872	-	1,195	1,500
5011	Car Allowance	2,015	2,249	1,979	1,080	2,014	1,575
5012	Bilingual Pay	2,030	2,149	2,000	1,500	1,550	1,200
5013	Social Security	13,594	14,744	14,877	5,736	8,786	9,377
5015	Medicare	3,179	3,448	3,479	1,341	2,055	2,196
5017	Unemployment Insurance	4,808	4,032	2,931	-	1,871	2,189
5019	Workers Compensation	5,050	-	-	-	-	-
5021	CalPERS City employer rate	13,089	14,401	15,682	7,942	9,058	7,540
5023	CalPERS Employee rate paid by City	3,178	3,189	3,248	569	1,332	900
5025	Health Insurance	58,424	65,441	70,388	45,323	48,371	38,369
5027	Dental Insurance	2,175	2,728	2,612	1,583	1,492	1,150
5029	Vision Insurance	518	549	534	307	315	295
5031	Life Insurance	309	326	323	183	212	215
	Total Salaries & Benefits	336,800	365,911	356,046	268,075	236,398	244,552
5309	Safety Items	85	-	133	100	559	300
5319	Small Tools & Equipment	-	-	-	-	3,200	-
5323	Communications	1,323	2,642	2,375	2,500	2,500	2,500
	Cell phone allowance @ $210 / pay-period						
5335	Professional Development	-	-	-	-	20	2,000
	Various staff trainings						
5341	Professional Services	25	-	9,625	10,500	10,500	-
5343	Liability Insurance	6,393	-	-	-	-	-
5349	Fidelity Insurance	46	49	-	-	52	56
5351	Community Promotion	15,846	21,662	21,347	20,000	20,000	21,000
	Holiday celebration ($10,000)						
	Live Oak Festival ($7,000)						
	Other events ($4,000)						
	Decorative Lights along SR-99						
5381	Snack Bar	-	3,792	4,450	3,000	6,617	7,000
	Soccer League (x2), Basketball, Pool						
5357	Basketball	4,895	5,093	4,508	4,525	5,375	6,000
5365	Swimming	-	426	40	500	500	500
5367	Tennis	178	594	389	500	500	600
5369	Wrestling	2,982	1,258	1,856	1,900	1,000	2,000
5371	Youth Soccer	15,062	14,814	24,983	15,000	14,210	19,000
	Fall & Spring League						
5380	Skating	-	-	185	-	-	500
5366	Flag Football	-	-	-	-	-	-
Adult Programs							
5362	Basketball	59	-	-	-	-	-
5372	Adult Soccer	-	-	-	-	-	-
	Total Services/Supplies	49,472	54,143	71,251	61,525	67,697	64,456
5703	Equipment	-	34,662	-	-	-	-
5705	Capital Equipment	-	-		-	-	-
	Total Capital Outlay	-	34,662	-	-	-	-
5903	Legal Cost Transfer	-	-	-	-	-	-
5905	Finance Cost Transfer	-	-	-	-	-	-
5909	General Govt Transfer	-	-	-	-	-	-
5912	Recreation Contra - Transfer	-	(20,000)	(20,000)	(20,000)	(21,000)	(18,500)
	Total Interfund Transfers	-	(20,000)	(20,000)	(20,000)	(21,000)	(18,500)
	Total Department Expenditures	$ 386,272	$ 434,716	$ 407,297	$ 309,600	$ 283,095	$ 290,508

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

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Exp Budget FY 2026	Projected Exp Amounts FY 2026	Proposed Exp Budget FY 2027
5003	Salaries Permanent	$ 32,867	$ 36,537	$ 37,910	$ 39,095	$ 49,985	$ 48,869
5005	Salaries Life Guards	40,045	27,076	42,510	70,000	70,000	90,987
5007	Overtime	448	1,305	364	-	1,315	1,500
5009	Certificate Pay	-	-	-	-	-	-
5011	Car Allowance	600	629	572	870	535	660
5012	Bilingual Pay	450	471	429	450	794	750
5013	Social Security	4,455	3,758	5,139	2,424	7,572	7,928
5015	Medicare	1,042	879	1,202	567	1,490	1,625
5017	Unemployment Insurance	2,471	1,025	1,424	-	2,414	2,458
5019	Workers Compensation	5,950	-	-	-	-	-
5021	CalPERS City employer rate	2,790	3,231	3,477	3,690	5,101	4,964
5023	CalPERS Employee rate paid by City	530	531	542	569	1,062	1,037
5025	Health Insurance	11,236	12,854	14,279	15,161	21,427	20,968
5027	Dental Insurance	423	557	553	599	652	658
5029	Vision Insurance	102	113	112	116	138	163
5031	Life Insurance	59	65	65	66	105	136
	Total Salaries & Benefits	103,467	89,031	108,577	133,607	162,589	182,703
5303	Operating Supplies	1,567	5,035	2,442	1,000	1,000	2,000
5305	Chemicals	21,527	26,738	18,868	27,000	27,000	35,000
5309	Safety Items	1,026	1,148	1,035	1,800	1,296	1,800
	Lifeguard Uniforms						
5311	Repair & Maintenance	2,234	1,296	10,940	5,000	5,000	5,000
5313	Repair & Maintenance Buildings	-	-	-	-	325	-
5319	Small Tools and Equipment	64	-	142	-	-	3,500
	Pool Vacuum & Sweep						
5323	Communications	503	840	833	1,500	1,091	1,200
	Cell phone allowance - $70 / pay period						
	Add'tl line @ 31 / month						
5337	Licenses & Permits	1,127	1,151	1,151	1,200	1,200	1,300
5339	Utilities	-	-	23,596	28,000	24,000	-
5341	Professional Services	-	390	1,268	500	500	1,000
5343	Liability Insurance	5,560	-	-	-	-	-
5345	Property & Equip Insurance	2,722	-	-	-	-	-
5349	Fidelity Insurance	35	36	-	-	39	42
5353	Special Dept Expense	1,452	7,821	1,079	1,000	224	1,000
	Total Services and Supplies	37,818	44,456	61,354	67,000	61,675	51,842
5703	Vehicles & Heavy Equipment	-	-	-	-	10,300	-
5705	Capital Outlay	-	-	-	200,000	-	-
	Total Capital Outlay	-	-	-	200,000	10,300	-
5903	Legal Cost Transfer	-	-	-	-	-	-
5905	Finance Cost Transfer	-	-	-	-	-	-
5912	Pool Contra - Transfer	-	(46,000)	(80,000)	(80,000)	(83,313)	(76,050)
	Total Interfund Transfers	-	(46,000)	(80,000)	(80,000)	(83,313)	(76,050)
	Total Department Expenditures	$ 141,285	$ 87,486	$ 89,931	$ 320,607	$ 151,251	$ 158,495

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

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Exp Budget FY 2026	Projected Exp Amounts FY 2026	Proposed Exp Budget FY 2027
5313	Repair & Maint Buildings	$ 3,452	$ 2,190	$ 739	$ 3,000	$ 3,000	$ 23,500
5319	Small Tools and Equipment	-	-	-	-	-	-
5337	Licenses & Permits	963	915	842	1,000	833	1,000
	County permit - $400						
	Generator - Feather River AQMD - $500						
5339	Utilities	14,686	15,038	13,043	15,500	14,433	15,500
	PG&E - Fir Street @ ~ $575 / month						
	PG&E - O Street @ ~ $710 / month						
5341	Professional Services	872,845	809,897	1,244,838	1,300,000	1,175,000	750,000
	Reduced County services						
5345	Property & Equip Insurance	1,940	614	-	-	614	650
	Total Services and Supplies	893,886	828,654	1,259,462	1,319,500	1,193,880	790,650
5501	Principal	81,156	84,054	87,054	-	23,104	72,424
	New Fire Engine						
5503	Interest	9,006	6,109	3,108	-	96,620	47,301
	Total Debt & Contingency	90,162	90,162	90,162	-	119,723	119,725
5703	Equipment	6,539	5,167	73,123	-	-	-
	Total Capital Outlay	6,539	5,167	73,123	-	-	-
5903	Legal Cost Transfer	-	-	-	-	-	-
5905	Finance Cost Transfer	-	-	-	-	-	-
5909	General Govt Transfer	-	-	-	-	-	-
5913	Public Safety Contra - Transfer	(234,800)	(240,000)	(344,826)	(300,000)	(272,999)	(276,750)
	Fire Assessments ($129,550)						
	CFD 2004-1 Fire ($147,200)						
	Total Interfund Transfers	(234,800)	(240,000)	(344,826)	(300,000)	(272,999)	(276,750)
	Total Department Expenditures	$ 755,787	$ 683,983	$ 1,077,921	$ 1,019,500	$ 1,040,604	$ 633,625

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

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Exp Budget FY 2026	Projected Exp Amounts FY 2026	Proposed Exp Budget FY 2027
5313	Repair & Maint Buildings	$ 2,000	$ 1,950	$ 1,800	$ 2,000	$ 1,800	$ 2,000
	Substation cleaning services - $160 / month						
5323	Communications	5,395	5,444	5,523	5,500	765	1,000
	11 lines @ $41 / month						
5333	Dues & Subscriptions	-	-	-	-	-	-
5337	Licenses & Permits	487	503	508	510	535	550
	Generator permit fees						
5339	Utilities	7,874	8,645	10,171	10,500	9,919	10,500
	PG&E - substation ~ $875 / month						
5341	Professional Services	1,640,247	1,829,282	2,619,511	2,600,000	2,600,000	1,731,000
	Reduced county services						
	Veterinary services - average of $500 / month						
5345	Property & Equip Insurance	1,940	614	-	-	614	650
5353	Special Dept Expense	4,836	1,038	2,621	1,000	6,200	1,000
	Total Services and Supplies	1,662,779	1,847,475	2,640,134	2,619,510	2,619,833	1,746,700
5903	Legal Cost Transfer	-	-	-	-	-	-
5905	Finance Cost Transfer	-	-	-	-	-	-
5909	General Gov't Transfer	-	-	-	-	-	-
5913	Public Safety Contra Expense	(294,000)	(390,000)	(935,000)	(929,000)	(1,658,400)	(680,700)
	CFD 2004-1 Police ($388,600)						
	COPS Funding ($215,500)						
	Traffic Safety ($44,000)						
	92-1 Mello Roos ($32,600)						
	Total Interfund Transfers	(294,000)	(390,000)	(935,000)	(929,000)	(1,658,400)	(680,700)
	Total Department Expenditures	$ 1,368,779	$ 1,457,475	$ 1,705,134	$ 1,690,510	$ 961,433	$ 1,066,000

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

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Exp Budget FY 2026	Projected Exp Amounts FY 2026	Proposed Exp Budget FY 2027
5341	Professional Services	$ 141,030	$ 137,813	$ 145,485	$ 140,000	$ 156,152	$ 181,274
	9% of total Sutter Animal Services Authority budget						
5353	Special Dept Expense	-	-	-	-	-	-
	Total Services/Supplies	141,030	137,813	145,485	140,000	156,152	181,274
5501	Principal	52,882	52,883	-	-	-	-
5503	Interest Expense	935	1,223	-	-	-	-
	Total Debt & Contingency	53,817	54,106	-	-	-	-
5903	Legal Cost Transfer	-	-	-	-	-	-
5905	Finance Cost Transfer	-	-	-	-	-	-
5909	General Gov't Transfer	-	-	-	-	-	-
5913	Public Safety Contra Expense	(75,000)	(121,000)	(70,988)	(56,000)	(25,091)	(23,150)
	CFD 2004-1 Animal						
	Total Interfund Transfers	(75,000)	(121,000)	(70,988)	(56,000)	(25,091)	(23,150)
	Total Department Expenditures	$ 119,847	$ 70,919	$ 74,498	$ 84,000	$ 131,061	$ 158,124

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

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Exp Budget FY 2026	Projected Exp Amounts FY 2026	Proposed Exp Budget FY 2027
5341	Professional Services	$ 45,114	$ 55,466	$ 75,811	$ 65,000	$ 60,600	$ 65,000
	Legal services - $4,400 / month						
	Legal services - 25% overage						
	Total Services and Supplies	45,114	55,466	75,811	65,000	60,600	65,000
5905	Finance Cost Transfer	-	-	-	-	-	-
5909	General Government Transfer	-	-	-	-	-	-
	Total Interfund Transfers	-	-	-	-	-	-
	Total Department Expenditures	$ 45,114	$ 55,466	$ 75,811	$ 65,000	$ 60,600	$ 65,000

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

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Exp Budget FY 2026	Projected Exp Amounts FY 2026	Proposed Exp Budget FY 2027
5003	Salaries Permanent	$ -	$ -	$ -	$ 31,250	$ 10,368	$ 39,313
5005	Salaries Extra Help	-	-	-	-	-	2,016
5011	Car Allowance	-	-	-	-	-	1,500
5012	Bi-lingual Pay	-	-	-	-	-	375
5013	Social Security	-	-	-	-	-	2,697
5015	Medicare	-	-	-	-	-	631
5017	Unemployment Insurance	-	-	-	-	-	129
5019	Workers Compensation	-	-	-	-	-	-
5021	CalPERS City employer rate	-	-	-	-	-	3,088
5023	CalPERS Employee rate paid by City	-	-	-	-	-	-
5025	Health Insurance	-	-	-	-	-	9,352
5027	Dental Insurance	-	-	-	-	-	371
5029	Vision Insurance	-	-	-	-	-	99
5031	Life Insurance	-	-	-	-	-	57
	Total Salaries & Benefits	-	-	-	31,250	10,368	59,628
5303	Operating Supplies	-	-	-	-	-	1,000
5307	Fuel	-	-	-	-	-	200
5329	Printing & Copying	-	-	-	-	-	1,000
5331	Travel, Lodging & Meals	-	-	-	-	-	1,500
	Community & Economic Dev Conference						
5333	Dues & Subscriptions	-	-	-	-	-	5,000
5335	Professional Development	-	-	-	-	-	2,000
5337	Licenses & Permits	881	881	881	900	883	900
	County permits - variable fees						
5341	Professional Services	15,000	5,000	5,000	-	5,000	5,000
5345	Property & Equip Insurance	7,931	1,094	-	-	1,094	1,100
5353	Special Dept Expense	-	-	-	-	-	-
	Total Services and Supplies	23,812	6,975	5,881	900	6,977	17,700
5703	Equipment	-	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-	-
	Total Department Expenditures	$ 23,812	$ 6,975	$ 5,881	$ 32,150	$ 17,345	$ 77,328

City of Live Oak
Fund 12
Department 1200 - Water Enterprise

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Rev Budget FY 2026	Projected Rev Amount FY 2026	Proposed Rev Budget FY 2027
	REVENUES						
4401	Water Usage Charges	$ 906,221	$ 940,977	$ 973,256	$ 1,388,400	$ 1,456,620	$ 1,850,000
4405	Penalty Charges	7,342	5,750	8,790	10,000	12,500	12,500
4404	Services Miscellaneous	1,676	646	(391)	-	-	-
4167	Miscellaneous Income	-	-	405	-	-	-
4169	Interest Earnings	6,839	-	-	-	-	-
4601	Federal Grants	(35,003)	-	-	-	-	-
4172	Contributed Capital Grants	-	-	-	-	-	-
	TOTAL FUND REVENUES	$ 887,075	$ 947,373	$ 982,060	$ 1,398,400	$ 1,469,120	$ 1,862,500

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Exp Budget FY 2026	Projected Exp Amount FY 2026	Proposed Exp Budget FY 2027
	EXPENDITURES						
5001	Salaries Elected	$ 2,669	$ 3,300	$ 2,607	$ 9,846	$ 7,679	$ 9,846
5003	Salaries Permanent	453,731	456,207	383,221	516,934	393,666	443,993
5005	Salaries Extra Help	19,036	51,197	73,822	54,000	51,734	13,985
5006	Outsourced Personnel	-	-	-	-	-	-
5007	Overtime	4,547	6,883	13,033	1,000	18,438	18,000
5010	Technology Allowance	270	203	-	-	494	-
5011	Car Allowance	2,085	1,497	471	1,995	2,580	3,113
5012	Bilingual Pay	4,657	5,320	4,626	3,975	2,875	2,438
5013	Social Security	28,982	30,571	28,113	31,420	28,784	30,086
5015	Medicare	6,813	7,353	6,575	7,348	6,732	6,955
5017	Unemployment Insurance	3,201	2,108	1,745	-	1,668	1,471
5019	Workers Compensation	16,286	19,688	21,651	25,000	20,781	21,600
5020	CalPERS Unfunded Liability	24,129	22,726	28,085	45,000	33,414	37,499
5022	Noncash pension expense GASB 68	(54,508)	285,692	14,683	-	-	-
5023	CalPERS Employee rate paid by City	7,617	7,394	7,331	3,816	4,305	3,732
5025	Health Insurance	107,183	132,098	150,329	207,941	160,389	182,161
5027	Dental Insurance	4,984	5,933	5,008	6,940	5,096	6,310
5029	Vision Insurance	1,172	1,212	1,021	1,242	1,057	1,494
5031	Life Insurance	1,003	1,040	932	890	910	1,287
	Total Salaries & Benefits	679,565	1,092,094	792,003	975,220	791,117	836,673
5301	Office Supplies	3,042	2,750	3,703	2,000	3,666	4,000
	Generic office supplies						
5303	Operating Supplies	6,282	9,143	8,073	7,000	15,726	10,000
	Cleaning supplies, lab supplies						
5305	Chemicals	75,027	89,412	102,924	83,000	98,201	105,000
	Chlorine & ferric chloride for wells						
5307	Fuel	1,584	1,913	260	1,500	1,706	12,500
	Allocated fuel costs						
5309	Safety Items	1,098	1,988	526	800	802	3,800
	Boots, Uniforms & fire extinguisher service						
5311	Repair & Maintenance	40,818	153,457	89,430	150,000	185,000	206,000
	Media ($20k), backwash valves ($10k), clean tank ($6k)						
	2 booster pump rebuilds ($20k), PLC/SCADA ($50k)						
	other operational or emergency repairs						
5312	Repair Distribution System	997	37	-	-	-	60,500
	Meters, hydrants, valves, line repairs						
	backflow parts, boxes, repair clamps, other misc						
5313	Repair & Maint Buildings	384	-	625	5,000	1,343	16,000
	HVAC ($20k), BPS gates, lights						
5315	Repair & Maint Vehicles	3,496	1,104	592	1,000	1,200	6,000
	Misc vehicle maintenance						
5316	Tree Trimming	-	-	1,800	-	-	2,000
	BPS & Well #3						
5317	Maint & Service Contracts	23,132	3,268	14,630	15,000	15,000	15,000
	Incode (billing system) @ $15,000 / year						
5319	Small Tools and Equip	1,710	1,376	-	-	3,929	4,000

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Exp Budget FY 2026	Projected Exp Amount FY 2026	Proposed Exp Budget FY 2027
5321	Rents & Leases	1,098	337	2,134	3,600	4,150	4,300
	Copier - $350 / month						
5323	Communications	5,670	9,071	8,094	18,758	8,144	8,500
	Cell phone allowance - $525 / month						
	Internet @ corp years - $45 / month						
	Additional line - $122 / month						
5325	Advertising	-	-	3,550	-	-	-
5327	Postage	8,672	9,593	10,024	9,500	12,129	12,000
	Allocated postage costs for billing - $775 / month						
	Postage machine ink - $175 / quarter						
5329	Printing & Copying	4,576	6,939	9,416	11,000	10,538	11,000
	Envelopes, disconnect notices, late notices						
5331	Travel, Lodging & Meals	-	469	402	-	91	1,500
	Rural Water Training (2)						
5333	Dues & Subscriptions	1,865	1,650	2,033	-	17,033	11,000
	Meter Software						
5335	Professional Development	1,143	1,282	1,342	5,000	1,205	3,500
	Heavy equipment operator certifications and licenses						
	Rural Water Training (2)						
5337	Licenses & Permits	16,838	18,180	17,525	22,600	16,549	18,000
	City manager's engineering license stipend - $2,600 / year						
	Annual permits - booster pumps - $500 (2) / year						
	Annual permits - others - $500 / year						
	State Water resources Control Board - $15,000 / year						
5339	Utilities	293,717	336,291	376,063	365,000	387,812	397,000
	Wells @ $31k / month						
	Larkin Well & Maintenance Shop - $2.1k / month						
5341	Professional Services	120,433	120,951	219,187	164,000	146,758	145,000
	Monthly IT service - $1,400 / month						
	Public works consultant - average of $9,500 / month						
	Reduced accounting services - $25k @ 25% distribution						
	Lab services - average of $1,250 / month						
5343	Liability Insurance	28,359	29,086	40,098	46,400	45,149	45,629
	18% of $253,495						
5345	Property & Other Insur	26,435	44,571	48,860	110,000	45,388	45,500
	18% of $245,125						
5349	Fidelity Insurance	243	255	-	-	271	288
5353	Special Dept Expense	-	-	7,677	250,000	206,431	-
	Total Services/Supplies	666,619	843,123	968,968	1,271,158	1,228,221	1,148,017
5501	Principal	-	-	-	40,000	40,000	40,000
5503	Interest	37,519	35,742	34,104	32,000	32,000	31,450
	2005 COP payments						
	Total Debt Service	37,519	35,742	34,104	72,000	72,000	71,450
5504	Amortization Expense	3,846	3,089	1,793	-	1,800	1,793
5505	Depreciation Expense	464,706	476,935	479,486	-	-	-
	Total Depreciation	468,552	480,024	481,279	-	1,800	1,793
5703	Equipment	-	11,160	-	33,333	33,000	2,475
	Utility Line Locator						
5704	Vehicles	-	-	-	-	-	-
5705	Capital Outlay	40,330	62,518	2,805	750,000	-	42,500
	Various IT projects & BPS (See CA & CP Listing)						
	Total Capital Outlay	40,330	73,678	2,805	783,333	33,000	44,975
5901	Interfund Transfer	-	-	-	-	-	-
5903	Legal Cost Transfer	-	-	5,000	5,000	5,000	5,000
5905	Finance Cost Transfer	-	-	18,000	18,000	19,300	19,300
5909	General Govt Transfer	-	-	11,000	11,000	11,000	11,000
5911	Engineering Transfer	-	-	3,200	3,200	3,300	3,300
	Total Interfund Transfers	-	-	37,200	37,200	38,600	38,600
	TOTAL FUND EXPENDITURES	$ 1,892,585	$ 2,524,661	$ 2,316,359	$ 3,138,911	$ 2,164,738	$ 2,141,508

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

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Rev Budget FY 2026	Projected Rev Amount FY 2026	Proposed Rev Budget FY 2027
	REVENUES						
4401	Sewer Usage Charges	$ 2,463,361	$ 2,480,134	$ 2,531,097	$ 2,475,000	$ 2,538,350	$ 2,555,000
4405	Penalty Charges	31,412	15,047	20,883	20,000	19,000	20,000
4169	Interest Earnings	42,052	70,442	64,599	38,000	38,000	32,000
4301	Interfund Transfer	-	-	-	-	-	-
4601	State Grants *(Sewer Plant Solar Project)*	-	-	-	-	-	-
	TOTAL FUND REVENUES	$ 2,536,825	$ 2,565,623	$ 2,616,579	$ 2,533,000	$ 2,595,350	$ 2,607,000

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Exp Budget FY 2026	Projected Exp Amounts FY 2026	Proposed Exp Budget FY 2027
	EXPENDITURES						
5001	Salaries Elected	$ 2,669	$ 3,300	$ 2,607	$ 9,846	$ 7,679	$ 9,846
5003	Salaries Permanent	596,443	558,480	400,260	557,865	427,818	474,774
5006	Outsourced Personnel	-	-	-	-	-	-
5007	Overtime	4,307	6,690	12,692	9,846	18,429	18,000
5009	Certificate Pay	-	-	-	-	-	-
5010	Technology Allowance	540	405	-	-	502	-
5011	Car Allowance	7,020	4,249	572	2,190	2,654	3,143
5012	Bilingual Pay	4,922	5,558	5,036	4,725	3,250	2,588
5013	Social Security	37,842	37,674	29,007	33,958	30,922	32,023
5015	Medicare	8,919	9,218	6,784	7,942	7,232	7,408
5017	Unemployment Insurance	3,585	2,391	1,797	-	1,789	1,557
5019	Workers Compensation	78,924	65,544	72,078	75,000	69,183	72,000
5020	CalPERS Unfunded Liability	64,343	60,603	74,881	56,250	89,103	99,997
5021	CalPERS City employer rate	62,837	61,601	50,959	62,719	55,201	57,187
5022	Pension Expense	(217,546)	12,898	12,780	-	-	-
5023	CalPERS Employee rate paid by City	16,122	12,145	8,025	3,816	4,394	3,732
5024	OPEB Expense	514	862	150	-	-	-
5025	Health Insurance	135,666	151,334	155,072	222,280	170,135	194,289
5027	Dental Insurance	5,814	6,660	5,254	7,467	5,387	6,607
5029	Vision Insurance	1,318	1,299	1,082	1,336	1,136	1,586
5031	Life Insurance	1,167	1,149	963	976	976	1,355
	Total Salaries & Benefits	834,442	1,053,257	913,821	1,111,566	947,525	1,000,077
5301	Office Supplies	3,737	3,152	3,983	5,000	10,342	7,500
	Generic office supplies						
5303	Operating Supplies	9,863	12,549	21,894	20,000	16,504	17,000
	Cleaning supplies, lab supplies						
5305	Chemicals	27,222	29,468	21,181	22,500	28,419	30,000
5307	Fuel	14,967	26,883	22,297	22,000	13,119	12,500
	Allocated fuel costs						
5308	Inventory	1,833	-	-	-	-	-
5309	Safety Items	3,696	3,441	6,605	6,000	6,226	3,800
	Uniforms, boots, and fire extinguisher service						
5311	Repair/Maint WWTP	325,979	173,273	284,046	450,000	311,810	305,000
	Oxidation Basin ($200k), Hydraulic Control UV System ($20k), UV Lamps ($20k), Actuator/SCADA ($5k), General pump rebuilds & misc operational repairs ($60k)						
5312	Repairs/Maint Collection System	35,843	16,374	-	150,000	50,000	25,000
	Lift Station repairs, Vac truck, Hot spot repairs, & Camera						
5313	Repair & Maint Buildings	2,475	135	1,383	10,000	10,000	12,000
	Various repairs, HVAC, Roof repairs						
5315	Repair & Maint Vehicles	14,521	9,816	44,999	30,000	30,000	25,000
	Oil change, coolants, misc vehicle repairs (trucks and tractor)						
5317	Maint & Service Contracts	23,132	3,268	28,110	14,000	24,854	26,000
	Incode (billing system) @ $17,000 / year						
	Other misc. maint & service contracts						
5319	Small Tools and Equip	5,591	2,197	3,749	2,500	12,500	6,000
5321	Rents & Leases	6,532	6,241	15,250	20,500	4,150	19,300
	Copier - $380 / month						

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Exp Budget FY 2026	Projected Exp Amounts FY 2026	Proposed Exp Budget FY 2027
	Copies - $75 / month						
	Other equipment rental $14,000						
5323	Communications	12,851	18,266	17,048	20,764	19,172	19,000
	Cell phone allowance - $600 / pay-period						
	Internet - $45 / month						
	2 additional lines - $130 / month						
5325	Advertising	-	645	-	-	-	-
5327	Postage	8,037	8,924	10,025	10,000	11,146	12,000
	Postage meter rental - $750 / month						
	Postage meter refill - $170 / quarter						
5329	Printing & Copying	4,576	7,060	9,701	10,000	9,788	11,000
	Envelopes & late notices						
5331	Travel, Lodging, & Meals	-	43	476	100	-	1,500
5333	Dues & Subscriptions	(1,590)	4,268	11,447	8,000	15,205	17,500
	SCADA Software Renewal, WIMS						
	Central Valley Celan Water Association Renewal						
5335	Professional Dev	1,499	1,372	3,429	3,500	3,600	3,500
	$1k per EE (7), split with Water (50%);						
5337	Licenses & Permits	28,188	27,832	37,134	32,800	50,040	45,000
	City manager's engineering license stipend - $2,800 / year						
	County permits - $17,000						
	State Water Resources Control Board permits - $13,615						
	Various others - $10,000						
5338	Utilities - Sewage Plant	237,929	188,592	304,501	366,000	246,077	225,000
	Average of approx $18,750 / month						
5339	Utilities	49,101	179,876	76,079	68,000	69,696	72,000
	Maintenance shop - $600 / month						
	Lift station - $5,400 / month						
5341	Professional Services	398,087	290,119	260,973	256,000	177,941	180,000
	Monthly IT service - $1,751 / month						
	SCADA Maintenance - $4,400 / quarter						
	SQRL Bain Program - $1,000 / month						
	Permit assitance = $1,000 / month						
	Public works consultant - average of $4,000 / month						
	Reduced accounting services - $25k @ 25% distribution						
	Audit services - $16,000 / year						
	Lab services - average of $1,000 / month						
	Grant writing - $22,000 (shared with General Fund)						
5343	Liability Insurance	61,529	63,104	87,025	92,800	97,986	101,398
	37% of $253,495						
5345	Property & Other Insurance	85,558	143,757	157,604	167,475	146,457	146,500
	60% of $245,125						
5349	Fidelity Insurance	416	437	-	-	464	500
5353	Special Departmental Expense	103	3,000	(128)	-	-	-
5360	Sludge Removal	31,399	60,049	51,154	180,000	130,808	100,000
	Hazardous waste fee & sludge removal - $8,500 / month						
5370	Solar Power Project Exp	-	12,535	7,865	100,000	-	-
5400	Bad Debt Expense	-	-	-	-	-	-
	Total Services/Supplies	1,393,074	1,296,676	1,487,830	2,067,939	1,496,304	1,423,998
5501	Principal	191,751	193,668	-	225,605	225,605	229,537
	2005 COPS						
	State Water Resources Development System						
5503	Interest	71,666	68,396	65,183	61,925	61,925	59,299
	2005 COPS						
	State Water Resources Development System						
	Total Debt Service	263,417	262,064	65,183	287,530	287,530	288,836
5504	Amortization Expense	3,846	3,089	1,793	-	1,800	1,793
5505	Depreciation Expense	1,104,421	1,127,749	1,132,366	-	-	-
	Total Depreciation	1,108,267	1,130,838	1,134,159	-	1,800	1,793
5701	Buildings & Structures	35,674	(14,841)	-	-	-	-
5703	Vehicles	-	4,404	-	33,333	33,000	-
5704	Equipment	8,250	48,302	-	65,000	35,000	2,550
	Utility Line Locator						
5705	Capital Projects	12,519	35,033	-	810,000	15,000	7,500
	Various IT projects (See CA & CP Listing)						
	Total Capital Outlay	56,443	72,898	-	908,333	83,000	10,050

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Exp Budget FY 2026	Projected Exp Amounts FY 2026	Proposed Exp Budget FY 2027
5901	Interfund Transfers	-	-	125,000	125,000	-	-
5903	Legal Cost Transfer	-	-	6,000	6,000	6,000	6,000
5905	Finance Cost Transfer	-	-	28,200	28,200	30,650	30,650
5909	General Govt Transfer	-	-	21,006	21,006	21,000	21,000
5911	Engineering Cost Transfer	-	-	11,700	11,700	11,700	11,700
	Total Interfund Transfers	-	-	191,906	191,906	69,350	69,350
	TOTAL FUND EXPENDITURES	$ 3,655,643	$ 3,815,733	$ 3,792,899	$ 4,567,274	$ 2,885,509	$ 2,794,104

City of Live Oak
Fund 14
Department 1400 Streets/Roads

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Rev Budget FY 2026	Projected Rev Amount FY 2026	Proposed Rev Budget FY 2027
	REVENUES						
4157	Cal Trans Reimbursement	$ 8,008	$ 8,008	$ 39,159	$ 4,100	$ 39,160	$ 4,100
4158	Recology Road Maint	-	-	-	-	-	-
4159	Traffic Congestion Relief	-	-	-	-	-	-
4169	Interest Earnings	7,249	16,190	5,514	2,500	3,639	2,500
4301	Interfund Transfer	-	-	-	-	-	-
4500	2103 Gas Tax	76,522	86,554	92,362	87,982	92,160	97,000
4501	2105 Gas Tax	53,565	57,722	60,066	61,545	61,900	63,000
4503	2106 Gas Tax	35,920	38,089	39,483	38,977	39,400	41,000
4505	2107 Gas Tax	72,989	78,132	79,682	83,995	79,440	81,000
4507	2107.5 Gas Tax	2,000	2,000	2,000	2,000	2,000	2,000
4508	State Gas Tax Rehab	207,093	240,480	262,437	253,657	255,337	271,000
4509	State Gas Tax Prior Yrs	9,629	-	-	-	-	-
4601	Grant Proceeds	-	-	-	-	-	-
4611	Other Financing Sources	-	63,126	15,789	-	-	-
	TOTAL FUND REVENUES	$ 472,975	$ 590,301	$ 596,492	$ 534,756	$ 573,036	$ 561,600

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Exp Budget FY 2026	Projected Exp Amounts FY 2026	Proposed Exp Budget FY 2027
	EXPENDITURES						
5001	Salaries Elected	-	-	-	-	3,584	5,907
5003	Salaries Permanent	132,390	134,403	138,190	145,906	126,125	193,441
5005	Salaries Extra Help	19,036	53,046	77,050	56,200	81,492	9,142
5006	Outsourced personnel	-	-	-	-	-	-
5007	Overtime	3,590	6,111	11,669	6,850	9,585	10,000
5011	Car Allowance	-	-	-	630	1,172	1,373
5012	Bilingual Pay	380	471	554	1,275	1,144	1,613
5015	Medicare	2,198	2,671	3,203	2,043	2,959	3,119
5017	Unemployment Insurance	1,181	1,042	968	-	1,211	825
5019	Workers Compensation	3,072	23,478	34,424	37,000	33,041	34,200
5020	CalPERS Unfunded Liability	16,086	15,151	18,736	45,000	22,276	25,000
5023	CalPERS Employee rate paid by City	530	531	542	-	424	437
5025	Health Insurance	26,427	47,343	63,890	68,364	81,102	93,855
5027	Dental Insurance	1,205	2,095	2,047	2,127	2,551	3,298
5029	Vision Insurance	241	434	441	412	492	761
5031	Life Insurance	257	354	373	340	429	709
	Total Salaries & Benefits	230,203	318,565	386,380	387,093	398,926	418,021
5301	Office Supplies	3,173	2,341	3,135	3,000	3,343	3,500
5303	Operating Supplies	2,028	4,199	10,809	11,000	2,244	2,400
	Misc operating supplies						
5307	Fuel	3,085	2,431	2,319	2,500	5,963	7,000
5308	Signs	1,874	5,373	-	1,500	-	10,000
5309	Safety Items	3,166	3,845	9,377	7,000	9,570	10,500
	Uniform service, boot allowance, traffic cones, first aid supplies						
5311	Repair & Maintenance	7,529	24,634	22,437	15,000	61,197	35,000
	Monthly cleaning service for the corp year - $650 / month						
	Various repairs & maintenance - (signs, gaskets, sand, etc…)						
5315	Repair & Maint Vehicles	5,454	11,774	15,689	18,000	10,203	10,500
	Repairs and maintenance on City fleet vehicles						
5317	Maintenance & Service Contract	-	-	-	-	-	-

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Exp Budget FY 2026	Projected Exp Amounts FY 2026	Proposed Exp Budget FY 2027
5319	Small Tools and Equip	935	15,575	3,006	7,500	12,642	13,500
	Various small tools & equip						
5321	Rents & Leases	1,876	5,743	1,735	3,600	4,150	4,300
	Copiers $355 / month						
5323	Communications	1,682	3,313	3,207	4,115	3,312	3,500
	Cell phone allowance - $250 / month						
	Internet - $45 / month						
5326	Tree Trimming	-	-	-	2,000	-	-
5327	Postage	-	-	-	-	25	100
5329	Printing & Copying	236	461	348	500	367	400
	Envelopes						
5331	Travel, Lodging & Meals	-	43	402	-	100	2,000
	Misc trainings, team meetings						
5333	Dues & Subscriptions	1,678	2,974	6,834	5,425	5,560	6,000
	SACOG Membership - $2,000						
	Other various annual subscription(s)						
5335	Professional Development	91	2,131	1,976	4,000	2,839	6,000
	D2 Certificate, Operator Training, Other trainings						
5337	Licenses & Permits	1,425	1,642	1,663	2,500	2,065	2,500
	City manager's engineering license stipend - $1,000 / year						
	County permits - $1,500						
5339	Utilities	14,345	20,362	19,348	25,000	22,708	23,000
	99 & Kola/Penn Ave/Elm						
5316	Tree trimming	-	-	-	-	-	-
5341	Professional Services	108,262	97,341	91,206	59,000	98,113	50,000
	Engineering (Streets related) Contract Services - $4,000 / month						
	DOT Test & other various						
5343	Liability Insurance	5,972	6,127	8,418	8,600	9,480	10,140
5345	Property & Other Insur	1,934	10,937	3,373	3,500	3,228	3,250
5349	Fidelity Insurance	35	36	-	-	38	42
5353	Special Department Expense	-	5,348	177	500	-	-
	Total Services and Supplies	164,821	226,630	205,771	184,740	257,147	204,632
5501	Principal	-	3,219	8,265	-	-	-
	Total Debt Service	-	3,219	8,265	-	-	-
5704	Equipment	-	-	-	-	-	2,475
	Utility Line Locator						
5703	Vehicles & Heavy Equipment	-	27,025	48,492	83,334	25,000	-
5705	Capital Projects	-	94,731	692	-	-	3,000
	Various IT projects (See CA & CP Listing)						
5706	Equipment	-	63,126	15,789	-	-	-
	Total Equipment & Projects	-	184,882	64,973	83,334	25,000	5,475
5901	Interfund Transfer	-	-	-	-	-	-
5903	Legal Cost Transfer	-	-	1,900	1,900	1,900	1,900
5905	Finance Cost Transfer	-	-	9,000	9,000	9,300	9,300
5909	General Govt Transfer	-	-	4,501	4,501	4,500	4,500
5911	Engineering Transfer	-	-	1,000	1,000	1,000	1,000
	Total Interfund Transfers	-	-	16,401	16,401	16,700	16,700
	TOTAL FUND EXPENDITURES	$ 395,024	$ 733,296	$ 681,790	$ 671,568	$ 697,773	$ 644,828

City of Live Oak
Fund 14
Department 1405 - Street Sweeping

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Exp Budget FY 2026	Projected Exp Amounts FY 2026	Proposed Exp Budget FY 2027
5341	Professional Services	20,736	26,957	20,736	-	16,221	18,000
	Street Sweeping						
	Total Services and Supplies	20,736	26,957	20,736	-	16,221	18,000
	TOTAL FUND EXPENDITURES	$ 20,736	$ 26,957	$ 20,736	$ -	$ 16,221	$ 18,000

City of Live Oak
Fund 14
Department 1415 - Storm Drains

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Exp Budget FY 2026	Projected Exp Amounts FY 2026	Proposed Exp Budget FY 2027
5311	Repair & Maintenance	$ -	$ -	$ -	$ 3,000	$ 3,000	$ -
5337	Licenses & Permits	-	-	-	-	-	-
5339	Utilities	1,239	1,413	2,436	2,500	2,123	2,500
5341	Professional Services	-	183	610	1,000	2,037	16,500
	General repairs to pump stations, Apricot pump altering, Detention basin maint ($10k)						
	Total Services and Supplies	1,239	1,596	3,046	6,500	7,160	19,000
	TOTAL FUND EXPENDITURES	$ 1,239	$ 1,596	$ 3,046	$ 6,500	$ 7,160	$ 19,000

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

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Rev Budget FY 2026	Projected Rev Amount FY 2026	Proposed Rev Budget FY 2027
	REVENUES						
4511	Transportation Tax Non Transit	$ -	$ -	$ -	$ -	$ 444,006	$ 700,789
4169	Interest Earnings	2,754	5,754	5,576	3,200	3,680	10,000
4170	Unrealized gains / losses	1	1,528	622	-	506	-
4301	Interfund Transfer	-	-	-	-	-	-
	TOTAL FUND REVENUES	$ 2,755	$ 7,282	$ 6,198	$ 3,200	$ 448,192	$ 710,789

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Exp Budget FY 2026	Projected Exp Amounts FY 2026	Proposed Exp Budget FY 2027
	EXPENDITURES						
5311	Repair & Maintenance	$ -	$ -	$ -	$ -	$ -	$ -
5333	Dues & Subscriptions	1,678	1,777	1,863	4,000	2,000	4,000
5341	Professional Services	1,293	805	921	500	136,098	310,500
	TDA eligible projects - $300k						
	Road right-of-way landscape maintenance $875 / month						
	Hwy 99, Premier Homes, & Richards Rd						
	Total Services and Supplies	2,971	2,582	2,784	4,500	138,098	314,500
5705	Capital Projects	-	-	-	-	-	16,000
	SR-99 Street Light Fuse Box/Outlet Relocation						
	Total Capital Outlay	-	-	-	-	-	16,000
5901	Interfund Transfer	-	-	100	100	-	-
5903	Legal Cost Transfer	-	-	300	300	300	300
5905	Finance Cost Transfer	-	-	300	300	300	300
5909	General Govt Transfer	-	-	500	500	500	500
5911	Engineering Cost Transfer	-	-	100	100	100	100
	Total Interfund Transfers	-	-	1,300	1,300	1,200	1,200
	TOTAL FUND EXPENDITURES	$ 2,971	$ 2,582	$ 4,084	$ 5,800	$ 139,298	$ 331,700

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

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Rev Budget FY 2026	Projected Rev Amount FY 2026	Proposed Rev Budget FY 2027
	REVENUES						
4127	Vehicle Code Fines	2,754	13,674	13,956	13,000	7,500	7,500
4511	Transportation Tax Non Transit	-	-	-	-	-	-
4169	Interest Earnings	1,274	652	913	500	603	500
	TOTAL FUND REVENUES	$ 4,028	$ 14,326	$ 14,869	$ 13,500	$ 8,103	$ 8,000

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Exp Budget FY 2026	Projected Exp Amounts FY 2026	Proposed Exp Budget FY 2027
	EXPENDITURES						
5913	Public Safety Expenditure	$ -	$ -	$ -	$ 44,000	$ 58,305	$ 8,933
	Transfer to General Fund						
	Total Services and Supplies	-	-	-	44,000	58,305	8,933
	TOTAL FUND EXPENDITURES	$ -	$ -	$ -	$ 44,000	$ 58,305	$ 8,933

City of Live Oak
Fund 17
Department 1700 - COPS

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Rev Budget FY 2026	Projected Rev Amount FY 2026	Proposed Rev Budget FY 2027
	REVENUES						
4607	COPS Grant	$ 145,426	$ 1,205	$ 491,617	$ 200,000	$ 512,000	$ 210,000
4169	Interest Earnings	6,918	17,072	13,106	9,000	5,650	6,000
4171	Sale of Fixed Assets	-	-	-	-	140,000	-
	TOTAL FUND REVENUES	$ 152,344	$ 18,277	$ 504,723	$ 209,000	$ 657,650	$ 216,000

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY2025	Amended Exp Budget FY 2026	Projected Exp Amounts FY 2026	Proposed Exp Budget FY 2027
	EXPENDITURES						
5319	Small Tools and Equipment	$ 39,817	$ 873	$ 1,345	$ 1,500	$ 653	$ -
5337	Licenses & Permits	-	-	-	-	-	-
5353	Special Departmental Expense	4,679	332	272	11,000	384	500
	Total Services and Supplies	44,496	1,205	1,617	12,500	1,037	500
5703	Vehicles & Equipment	100,930	-	90,000	-	192,722	-
	Total Capital Outlay	100,930	-	90,000	-	192,722	-
5913	Public Safety Transfer	-	75,000	435,000	525,000	932,591	215,500
	TOTAL FUND EXPENDITURES	$ 145,426	$ 76,205	$ 526,617	$ 537,500	$ 1,126,350	$ 216,000

City of Live Oak
Fund 18
Department 1800 - Sidewalk Improvement

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Rev Budget FY 2026	Projected Rev Amount FY 2026	Proposed Rev Budget FY 2027
	REVENUES						
4169	Interest Earnings	$ 349	$ 417	$ 409	$ 500	$ 270	$ 250
	TOTAL FUND REVENUES	$ 349	$ 417	$ 409	$ 500	$ 270	$ 250

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Exp Budget FY 2026	Projected Exp Amounts FY 2026	Proposed Exp Budget FY 2027
	EXPENDITURES						
5705	Capital Projects	$ -	$ -	$ -	$ -	$ -	$ -
	Total Capital Outlay	-	-	-	-	-	-
	TOTAL FUND EXPENDITURES	$ -	$ -	$ -	$ -	$ -	$ -

City of Live Oak
Fund 20
Department 2000 - Street Lighting

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Rev Budget FY 2026	Projected Rev Amount FY 2026	Proposed Rev Budget FY 2027
	REVENUES						
4703	Assessments	$ 53,319	$ 54,298	$ 53,255	$ 54,464	$ 54,563	$ 55,000
4157	Caltrans Reimbursement	1,775	1,775	887	1,000	1,775	1,775
4169	Interest Earnings	1,040	2,063	2,164	1,500	1,429	1,500
	Total Revenues	$ 56,134	$ 58,136	$ 56,306	$ 56,964	$ 57,767	$ 58,275

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Exp Budget FY 2026	Projected Exp Amounts FY 2026	Proposed Exp Budget FY 2027
	EXPENDITURES						
5339	Utilities	$ 47,723	$ 45,437	$ 52,715	$ 55,000	$ 48,958	$ 52,000
	Total Services and Supplies	47,723	45,437	52,715	55,000	48,958	52,000
5903	Legal Cost Transfer	-	-	2,400	2,400	2,400	2,400
5905	Finance Cost Transfer	-	-	3,200	3,200	3,300	3,300
5909	General Govt Transfer	-	-	3,200	3,200	3,200	3,200
	Total Interfund Transfers	-	-	8,800	8,800	8,900	8,900
	Total Expenditures	$ 47,723	$ 45,437	$ 61,515	$ 63,800	$ 57,858	$ 60,900

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

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Rev Budget FY 2026	Projected Rev Amount FY 2026	Proposed Rev Budget FY 2027
	REVENUES						
4701	Mello Roos CFD 92-1	$ 127,761	$ 126,914	$ 118,783	$ 105,000	$ 109,153	$ 110,000
4301	Interfund Transfer						
4169	Interest Earnings	1,278	2,205	314	200	207	200
	TOTAL FUND REVENUES	$ 129,039	$ 129,119	$ 119,097	$ 105,200	$ 109,360	$ 110,200

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Exp Budget FY 2026	Projected Exp Amounts FY 2026	Proposed Exp Budget FY 2027
	EXPENDITURES						
5341	Professional Services	$ 6,801	$ 92,199	$ 5,562	$ 70,350	$ 7,812	$ 7,800
5353	Special Dept Expense	84,595	-	86,516	-	68,000	68,000
	Pass thru to Live Oak Unified (66% of assessment)						
	Total Services and Supplies	91,396	92,199	92,078	70,350	75,812	75,800
5903	Legal Cost Transfer	-	-	-	500	500	500
5905	Finance Cost Transfer	-	-	-	100	100	100
5909	General Govt Transfer	-	-	-	1,200	1,200	1,200
5913	Public Safety Transfer	54,000	100,000	46,050	31,000	32,763	32,600
	Total Interfund Transfers	54,000	100,000	46,050	32,800	34,563	34,400
	TOTAL FUND EXPENDITURES	$ 145,396	$ 192,199	$ 138,128	$ 103,150	$ 110,375	$ 110,200

City of Live Oak
Fund 22
Department 2200 - Fire Assessment

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Rev Budget FY 2026	Projected Rev Amount FY 2026	Proposed Rev Budget FY 2027
	REVENUES						
4703	Assessment	$ 130,728	$ 134,084	$ 132,596	$ 134,650	$ 132,710	$ 134,000
4169	Interest Earnings	167	762	69	150	46	50
	TOTAL FUND REVENUES	$ 130,895	$ 134,846	$ 132,665	$ 134,800	$ 132,756	$ 134,050

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Exp Budget FY 2026	Projected Exp Amounts FY 2026	Proposed Exp Budget FY 2027
	EXPENDITURES						
5903	Legal Cost Transfer	$ -	$ -	$ 800	$ 800	$ 800	$ 800
5905	Finance Cost Transfer	-	-	1,700	1,700	1,800	1,800
5909	General Govt Transfer	-	-	1,839	1,900	1,900	1,900
5913	Public Safety Transfer	109,800	115,000	150,000	130,000	130,206	129,550
	Total Interfund Transfers	109,800	115,000	154,339	134,400	134,706	134,050
	TOTAL FUND EXPENDITURES	$ 109,800	$ 115,000	$ 154,339	$ 134,400	$ 134,706	$ 134,050

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

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Rev Budget FY 2026	Projected Rev Amount FY 2026	Proposed Rev Budget FY 2027
	REVENUES						
4709	Fire Assessment	$ 133,037	$ 140,860	$ 143,931	$ 138,822	$ 145,530	$ 150,000
4169	Interest Earnings	551	1,399	218	500	144	500
	TOTAL FUND REVENUES	$ 133,588	$ 142,259	$ 144,149	$ 139,322	$ 145,674	$ 150,500

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Exp Budget FY 2026	Projected Exp Amounts FY 2026	Proposed Exp Budget FY 2027
	EXPENDITURES						
5903	Legal Cost Transfer	$ -	$ -	$ -	$ 600	$ 600	$ 600
5905	Finance Cost Transfer	-	-	-	1,200	1,300	1,300
5909	General Govt Transfer	-	-	-	1,400	1,400	1,400
5913	Public Safety Transfer	125,000	125,000	194,826	170,000	142,793	147,200
	Total Interfund Transfers	125,000	125,000	194,826	173,200	146,093	150,500
	TOTAL FUND EXPENDITURES	$ 125,000	$ 125,000	$ 194,826	$ 173,200	$ 146,093	$ 150,500

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

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Rev Budget FY 2026	Projected Rev Amount FY 2026	Proposed Rev Budget FY 2027
	REVENUES						
4711	Police Assessment	$ 360,789	$ 382,005	$ 390,336	$ 385,610	$ 398,094	$ 408,000
4169	Interest Earnings	864	3,039	491	1,000	324	500
	TOTAL FUND REVENUES	$ 361,653	$ 385,044	$ 390,827	$ 386,610	$ 398,418	$ 408,500

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY2025	Amended Exp Budget FY 2026	Projected Exp Amounts FY 2026	Proposed Exp Budget FY 2027
	EXPENDITURES						
5341	Professional Services	$ 11,150	$ 14,514	$ 9,129	$ 15,000	$ 12,370	$ 13,000
	Total Services and Supplies	11,150	14,514	9,129	15,000	12,370	13,000
5903	Legal Cost Transfer	-	-	-	1,900	1,900	1,900
5905	Finance Cost Transfer	-	-	-	400	400	400
5909	General Govt Transfer	-	-	-	4,600	4,600	4,600
5913	Public Safety Transfer	294,000	315,000	499,938	360,000	380,282	388,600
	Total Interfund Transfers	294,000	315,000	499,938	366,900	387,182	395,500
	TOTAL FUND EXPENDITURES	$ 305,150	$ 329,514	$ 509,067	$ 381,900	$ 399,552	$ 408,500

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

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Rev Budget FY 2026	Projected Rev Amount FY 2026	Proposed Rev Budget FY 2027
	REVENUES						
4713	Animal Control Assessment	$ 20,968	$ 22,201	$ 22,685	$ 23,137	$ 23,252	$ 23,600
4169	Interest Earnings	347	182	20	50	13	50
	TOTAL FUND REVENUES	$ 21,315	$ 22,383	$ 22,705	$ 23,187	$ 23,265	$ 23,650

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Exp Budget FY 2026	Projected Exp Amounts FY 2026	Proposed Exp Budget FY 2027
	EXPENDITURES						
5903	Legal Cost Transfer	$ -	$ -	$ 100	$ 100	$ 100	$ 100
5905	Finance Cost Transfer	-	-	200	200	200	200
5909	General Govt Transfer	-	-	200	200	200	200
5913	Public Safety Transfer	21,000	21,000	25,000	25,000	25,091	23,150
	Total Interfund Transfers	21,000	21,000	25,500	25,500	25,591	23,650
	TOTAL FUND EXPENDITURES	$ 21,000	$ 21,000	$ 25,500	$ 25,500	$ 25,591	$ 23,650

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

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Rev Budget FY 2026	Projected Rev Amount FY 2026	Proposed Rev Budget FY 2027
	REVENUES						
4715	Street Light Assessment	$ 21,691	$ 22,966	$ 23,467	$ 23,137	$ 23,854	$ 24,400
4169	Interest Earnings	983	-	-	100	-	-
	TOTAL FUND REVENUES	$ 22,674	$ 22,966	$ 23,467	$ 23,237	$ 23,854	$ 24,400

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Exp Budget FY 2026	Projected Exp Amounts FY 2026	Proposed Exp Budget FY 2027
	EXPENDITURES						
5339	Utilities	$ 24,753	$ 28,990	$ 29,647	$ 28,000	$ 30,388	$ 31,000
	Total Services and Supplies	24,753	28,990	29,647	28,000	30,388	31,000
5903	Legal Cost Transfer	-	-	-	-	-	-
5905	Finance Cost Transfer	-	-	-	-	-	-
5909	General Govt Transfer	-	-	-	-	-	-
	Total Interfund Transfers	-	-	-	-	-	-
	TOTAL FUND EXPENDITURES	$ 24,753	$ 28,990	$ 29,647	$ 28,000	$ 30,388	$ 31,000

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

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Rev Budget FY 2026	Projected Rev Amount FY 2026	Proposed Rev Budget FY 2027
	REVENUES						
4717	Parks/Rec/Pool Assessment	$ 164,850	$ 174,543	$ 178,350	$ 177,381	$ 182,809	$ 185,700
4169	Interest Earnings	1,358	1,449	141	450	93	250
	TOTAL FUND REVENUES	$ 166,208	$ 175,992	$ 178,491	$ 177,831	$ 182,902	$ 185,950

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Exp Budget FY 2026	Projected Exp Amounts FY 2026	Proposed Exp Budget FY 2027
	EXPENDITURES						
5339	Utilities	$ 1,167	$ 1,676	$ 1,701	$ 2,000	$ 1,549	$ 1,800
5353	Special Dept Expense	-	-	-	-	-	-
5341	Professional Services	7,040	8,940	8,466	8,500	8,625	8,800
	Total Services and Supplies	8,207	10,616	10,167	10,500	10,174	10,600
5903	Legal Cost Transfer	-	-	800	800	800	800
5905	Finance Cost Transfer	-	-	1,800	1,800	1,900	1,900
5909	General Govt Transfer	-	-	2,100	2,100	2,100	2,100
5911	Parks/Rec/Pool Transfer	165,000	165,000	180,000	180,000	187,623	170,550
	Total Interfund Transfers	165,000	165,000	184,700	184,700	192,423	175,350
	TOTAL FUND EXPENDITURES	$ 173,207	$ 175,616	$ 194,867	$ 195,200	$ 202,597	$ 185,950

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

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Rev Budget FY 2026	Projected Rev Amount FY 2026	Proposed Rev Budget FY 2027
	REVENUES						
4719	Storm Drainage Assessment	$ 21,691	$ 22,966	$ 23,467	$ 23,137	$ 23,854	$ 24,400
4169	Interest Earnings	1,821	3,877	4,168	2,400	2,751	2,800
	TOTAL FUND REVENUES	$ 23,512	$ 26,843	$ 27,635	$ 25,537	$ 26,605	$ 27,200

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Exp Budget FY 2026	Projected Exp Amounts FY 2026	Proposed Exp Budget FY 2027
	EXPENDITURES						
5311	Repair & Maintenance	$ 3,007	$ 998	$ 1,956	$ 1,000	$ 8,558	$ 2,000
5337	Licenses & Permits	1,255	1,871	3,988	8,000	3,924	4,000
5339	Utilities	388	860	1,045	1,000	838	1,000
5341	Professional Services	-	-	-	700	-	-
	Total Services and Supplies	4,650	3,729	6,989	10,700	13,320	7,000
5903	Legal Cost Transfer	-	-	300	300	300	300
5905	Finance Cost Transfer	-	-	600	600	650	650
5909	General Govt Transfer	-	-	400	400	400	400
	Total Interfund Transfers	-	-	1,300	1,300	1,350	1,350
	TOTAL FUND EXPENDITURES	$ 4,651	$ 3,731	$ 8,289	$ 12,000	$ 14,670	$ 8,350

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

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Rev Budget FY 2026	Projected Rev Amount FY 2026	Proposed Rev Budget FY 2027
	REVENUES						
4705	Impact Fees	$ 75,222	$ 378	$ 3,725	$ 4,000	$ 200	$ 200
4169	Interest Earnings	7,136	13,271	12,467	7,750	8,228	8,000
	TOTAL FUND REVENUES	$ 82,358	$ 13,649	$ 16,192	$ 11,750	$ 8,428	$ 8,200

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY2025	Amended Exp Budget FY 2026	Projected Exp Amounts FY 2026	Proposed Exp Budget FY 2027
	EXPENDITURES						
5703	Vehicles & Equipment	$ 11,400	$ -	$ -	$ -	$ -	$ -
5705	Capital Projects	3,547	39,191	9,300	50,000	-	-
	Total Capital Outlay	14,947	39,191	9,300	50,000	-	-
	TOTAL FUND EXPENDITURES	$ 14,947	$ 39,191	$ 9,300	$ 50,000	$ -	$ -

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

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Rev Budget FY 2026	Projected Rev Amount FY 2026	Proposed Rev Budget FY 2027
	REVENUES						
4705	Impact Fees	$ 18,501	$ -	$ 881	$ 1,000	$ 100	$ 200
4169	Interest Earnings	4,274	8,319	8,161	4,750	6,121	5,000
	TOTAL FUND REVENUES	$ 22,775	$ 8,319	$ 9,042	$ 5,750	$ 6,221	$ 5,200

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY2025	Amended Exp Budget FY 2026	Projected Exp Amounts FY 2026	Proposed Exp Budget FY 2027
	EXPENDITURES						
5705	Capital Projects	$ -	$ -	$ -	$ -	$ -	$ -
	Total Capital Outlay	-	-	-	-	-	-
	TOTAL FUND EXPENDITURES	$ -	$ -	$ -	$ -	$ -	$ -

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

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Rev Budget FY 2026	Projected Rev Amount FY 2026	Proposed Rev Budget FY 2027
	REVENUES						
4705	Impact Fees	$ 13,713	$ 274	$ 765	$ 800	$ 150	$ 200
4169	Interest Earnings	1,955	2,864	2,823	1,650	1,863	1,750
	TOTAL FUND REVENUES	$ 15,668	$ 3,138	$ 3,588	$ 2,450	$ 2,013	$ 1,950

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY2025	Amended Exp Budget FY 2026	Projected Exp Amounts FY 2026	Proposed Exp Budget FY 2027
	EXPENDITURES						
5705	Capital Projects	$ -	$ -	$ -	$ -	$ -	$ -
	Total Capital Outlay	-	-	-	-	-	-
	TOTAL FUND EXPENDITURES	$ -	$ -	$ -	$ -	$ -	$ -

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

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Rev Budget FY 2026	Projected Rev Amount FY 2026	Proposed Rev Budget FY 2027
	REVENUES						
4705	Impact Fees	$ 24,003	$ 482	$ 1,338	$ 1,500	$ 300	$ 300
4169	Interest Earnings	6,375	12,178	11,954	7,000	7,890	8,000
	TOTAL FUND REVENUES	$ 30,378	$ 12,660	$ 13,292	$ 8,500	$ 8,190	$ 8,300

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY2025	Amended Exp Budget FY 2026	Projected Exp Amounts FY 2026	Proposed Exp Budget FY 2027
	EXPENDITURES						
5341	Professional Services	$ -	$ -	$ -	$ -	$ -	$ -
	Total Services and Supplies	-	-	-	-	-	-
5705	Capital Projects	-	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-	-
	TOTAL FUND EXPENDITURES	$ -	$ -	$ -	$ -	$ -	$ -

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

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Rev Budget FY 2026	Projected Rev Amount FY 2026	Proposed Rev Budget FY 2027
	REVENUES						
4705	Impact Fees	$ 13,146	$ 264	$ 733	$ 800	$ 150	$ 200
4169	Interest Earnings	2,776	6,038	5,172	3,500	1,914	3,500
	TOTAL FUND REVENUES	$ 15,922	$ 6,302	$ 5,905	$ 4,300	$ 2,064	$ 3,700

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY2025	Amended Exp Budget FY 2026	Projected Exp Amounts FY 2026	Proposed Exp Budget FY 2027
	EXPENDITURES						
5703	Vehicles & Heavy Equipment	-	-	183,440	-	-	-
5705	Capital Projects	-	-	-	50,000	-	-
	Total Capital Outlay	-	-	183,440	50,000	-	-
	TOTAL FUND EXPENDITURES	$ -	$ -	$ 183,440	$ 50,000	$ -	$ -

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

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Rev Budget FY 2026	Projected Rev Amount FY 2026	Proposed Rev Budget FY 2027
	REVENUES						
4705	Impact Fees	$ 36,393	$ 732	$ 2,029	$ 2,100	$ 400	$ 400
4767	Miscellaneous Income	-	-	-	-	-	-
4169	Interest Earnings	4,227	9,227	4,248	5,000	1,304	2,500
	TOTAL FUND REVENUES	$ 40,620	$ 9,959	$ 6,277	$ 7,100	$ 1,704	$ 2,900

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Exp Budget FY 2026	Projected Exp Amounts FY 2026	Proposed Exp Budget FY 2027
	EXPENDITURES						
5705	Capital Projects	$ -	$ -	$ 348,383	$ 50,000	$ -	$ -
	Total Capital Outlay	-	-	348,383	50,000	-	-
	TOTAL FUND EXPENDITURES	$ -	$ -	$ 348,383	$ 50,000	$ -	$ -

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

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Rev Budget FY 2026	Projected Rev Amount FY 2026	Proposed Rev Budget FY 2027
	REVENUES						
4705	Impact Fees	$ 64,932	$ 16,038	$ 6,842	$ 7,000	$ 8,100	$ 7,000
4169	Interest Earnings	5,125	11,138	11,303	6,600	7,960	8,000
	TOTAL FUND REVENUES	$ 70,057	$ 27,176	$ 18,145	$ 13,600	$ 16,060	$ 15,000

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY2025	Amended Exp Budget FY 2026	Projected Exp Amounts FY 2026	Proposed Exp Budget FY 2027
	EXPENDITURES						
5341	Professional Services	$ -	$ -	$ -	$ -	$ -	$ -
5705	Capital Projects	-	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-	-
	TOTAL FUND EXPENDITURES	$ -	$ -	$ -	$ -	$ -	$ -

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

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Rev Budget FY 2026	Projected Rev Amount FY 2026	Proposed Rev Budget FY 2027
	REVENUES						
4169	Interest Earnings	$ 218	$ 52	$ 51	$ 75	$ 34	$ 75
	TOTAL FUND REVENUES	$ 218	$ 52	$ 51	$ 75	$ 34	$ 75

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY2025	Amended Exp Budget FY 2026	Projected Exp Amounts FY 2026	Proposed Exp Budget FY 2027
	EXPENDITURES						
5705	Capital Projects	$ -	$ -	$ -	$ -	$ -	$ -
	Total Capital Outlay	-	-	-	-	-	-
	TOTAL FUND EXPENDITURES	$ -	$ -	$ -	$ -	$ -	$ -

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

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Rev Budget FY 2026	Projected Rev Amount FY 2026	Proposed Rev Budget FY 2027
	REVENUES						
4403	Connection Fees	$ 160,335	$ 11,734	$ 11,734	$ 13,000	$ -	$ 13,000
4169	Interest Earnings	14,189	36,232	35,929	24,000	14,947	15,000
	TOTAL FUND REVENUES	$ 174,524	$ 47,966	$ 47,663	$ 37,000	$ 14,947	$ 28,000
		-	-		-	-	-

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY2025	Amended Exp Budget FY 2026	Projected Exp Amount FY 2026	Proposed Exp Budget FY 2027
	EXPENDITURES						
5705	Capital Projects	$ -	$ -	$ -	$ -	$ -	$ -
	Total Capital Outlay	-	-	-	-	-	-
	TOTAL FUND EXPENDITURES	$ -	$ -	$ -	$ -	$ -	$ -

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

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Rev Budget FY 2026	Projected Rev Amount FY 2026	Proposed Rev Budget FY 2027
	REVENUES						
4403	Connection Fees	$ 199,166	$ 14,088	$ 14,088	$ 16,000	$ -	$ 16,000
4169	Interest Earnings	14,892	33,520	33,366	23,000	14,022	15,000
	TOTAL FUND REVENUES	$ 214,058	$ 47,608	$ 47,454	$ 39,000	$ 14,022	$ 31,000

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY2025	Amended Exp Budget FY 2026	Projected Exp Amounts FY 2026	Proposed Exp Budget FY 2027
	EXPENDITURES						
5705	Capital Projects	$ -	$ -	$ -	$ -	$ -	$ -
	Total Capital Outlay	-	-	-	-	-	-
	TOTAL FUND EXPENPENDITURES	$ -	$ -	$ -	$ -	$ -	$ -

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

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Rev Budget FY 2026	Projected Rev Amount FY 2026	Proposed Rev Budget FY 2027
	REVENUES						
4403	Connection Fees	$ 106,864	$ 1,985	$ 3,949	$ 4,000	$ -	$ 4,000
4167	Miscellaneous Income	-	-	-	-	-	-
4169	Interest Earnings	6,402	20,545	22,084	22,000	8,000	8,000
	TOTAL FUND REVENUES	$ 113,266	$ 22,530	$ 26,033	$ 26,000	$ 8,000	$ 12,000

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Exp Budget FY 2026	Projected Exp Amounts FY 2026	Proposed Exp Budget FY 2027
	EXPENDITURES						
5705	Capital Projects	$ -	$ -	$ -	$ -	$ -	$ -
	Total Capital Outlay	-	-	-	-	-	-
	TOTAL FUND EXPENDITURES	$ -	$ -	$ -	$ -	$ -	$ -

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

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Rev Budget FY 2026	Projected Rev Amount FY 2026	Proposed Rev Budget FY 2027
	REVENUES						
4601	ARPA funding	$ 40,546	$ 301,765	$ 990,407	$ -	$ -	$ -
4169	Interest Earnings	15,995	32,540	25,334	-	-	-
	TOTAL FUND REVENUES	$ 56,541	$ 334,305	$ 1,015,741	$ -	$ -	$ -

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY2025	Amended Exp Budget FY 2026	Projected Exp Amounts FY 2026	Proposed Exp Budget FY 2027
	EXPENDITURES						
5353	Special Department Expense	$ -	$ 53,218	$ 140,407	$ -	$ -	$ -
	Total Services & Supplies	-	53,218	140,407	-	-	-
5704	Software	40,546	248,547	-	-	-	-
5705	Capital Projects	-	-	-	-	-	-
	Total Interfund Transfers	40,546	248,547	-	-	-	-
5901	Interfund Transfers	-	-	850,000	-	254,459	-
	Total Interfund Transfers	-	-	850,000	-	254,459	-
	TOTAL FUND EXPENDITURES	$ 40,546	$ 301,765	$ 990,407	$ -	$ 254,459	$ -

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

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Rev Budget FY 2026	Projected Rev Amount FY 2026	Proposed Exp Budget FY 2027
	REVENUES						
4169	Interest Earnings	$ -	$ -	$ -	$ -	$ 1,800	$ 1,800
4301	Interfund Transfer	-	-	125,000	-	-	-
	TOTAL FUND REVENUES	$ -	$ -	$ 125,000	$ -	$ 1,800	$ 1,800

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Exp Budget FY 2026	Projected Exp Amounts FY 2026	Proposed Exp Budget FY 2027
	EXPENDITURES						
5901	Interfund Transfer	$ -	$ -	$ -	$ -	$ -	$ -
	Total Interfund Transfers	-	-	-	-	-	-
	TOTAL FUND EXPENDITURES	$ -	$ -	$ -	$ -	$ -	$ -

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

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Rev Budget FY 2026	Projected Rev Amount FY 2026	Proposed Rev Budget FY 2027
	REVENUES						
4901	89-STBG-351 Program Income	$ -	$ -	$ -	$ -	$ -	$ -
4902	91-STBG-531 Program Income	-	-	-	-	-	-
4903	94-STBG-804 Program Income	-	-	-	-	-	-
4905	99-STBB-1371 Program Income	-	-	-	-	8,088	-
4906	99-STBG-1371 Program Income	17,214	1,650	1,800	-	1,500	-
4951	98-EDBG-609 Program Income	4,233	4,030	4,233	-	3,600	-
4907	02-STBG-1710 Program Income	-	-	-	-	-	-
4602	Program Income	-	-	-	-	-	-
4169	Interest Earnings	2,055	4,717	4,739	-	3,128	3,000
	TOTAL FUND REVENUES	$ 23,502	$ 10,397	$ 10,772	$ -	$ 16,316	$ 3,000

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Exp Budget FY 2026	Projected Exp Amounts FY 2026	Proposed Exp Budget FY 2027
	EXPENDITURES						
6001	General Administration	$ -	$ -	$ -	$ -	$ -	$ -
6003	Activity Delivery	-	-	-	-	-	-
	TOTAL FUND EXPENDITURES	$ -	$ -	$ -	$ -	$ -	$ -

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

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Rev Budget FY 2026	Projected Rev Amount FY 2026	Proposed Rev Budget FY 2027
	REVENUES						
4972	97-HOME Program Income	$ -	$ 350	$ 4,150	$ -	$ -	$ -
4975	06-HOME-Program Income	-	-	-	-	-	-
4979	HOME-9274 Program Income	-	-	-	-	-	-
4602	Program Income	44,734	-	-	-	-	-
4169	Interest Earnings	17,336	4,074	3,688	-	2,434	2,500
	TOTAL FUND REVENUES	$ 62,070	$ 4,424	$ 7,838	$ -	$ 2,434	$ 2,500

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Exp Budget FY 2026	Projected Exp Amounts FY 2026	Proposed Exp Budget FY 2027
	EXPENDITURES						
6001	General Administration	$ -	$ 21,000	$ -	$ 10,500	$ 10,500	$ -
6003	Activity Delivery	-	-	-	-	-	-
6005	Housing Rehabilitation	-	-	-	-	-	-
6010	Eligible Housing Activities	-	-	-	-	-	-
	TOTAL FUND EXPENDITURES	$ -	$ 21,000	$ -	$ 10,500	$ 10,500	$ -

City of Live Oak
Fund 96
Department 9600 - PLHA

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Rev Budget FY 2026	Projected Rev Amount FY 2026	Proposed Rev Budget FY 2027
	REVENUES						
4601	Grant Proceeds	$ -	$ -	$ -	$ -	$ -	$ 135,000
	TOTAL FUND REVENUES	$ -	$ -	$ -	$ -	$ -	$ 135,000

Acct #	Description	Actuals FY 2023	Actuals FY 2024	Actuals FY 2025	Amended Exp Budget FY 2026	Projected Exp Amounts FY 2026	Proposed Exp Budget FY 2027
	EXPENDITURES						
5341	Professional Services	$ -	$ -	$ -	$ -	$ -	$ 135,000
	TOTAL FUND EXPENDITURES	$ -	$ -	$ -	$ -	$ -	$ 135,000

LIVE OAK
CALIFORNIA

Gann Appropriation Limit
Fiscal Year 2026-27

FY 2025-26	Appropriations Limit		$ 8,159,184
	Change in Per Capita Personal Income		4.95%
	Per Capita converted to a Ratio		1.0495
	Change in Population		0.40%
	Population converted to a Ratio		1.0040
	Calculation of Factor	(1.0495 x 1.004)	1.0537
FY 2026-27	**Appropriation Limit**		**$ 8,597,316**
FY 2026-27	Proceeds of Taxes		$ 6,354,346
FY 2026-27	Amount Under Appropriation Limit		$ 2,242,970

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

Change in Population Growth	
City	0.10%
County	0.40%
Change in State's Per Capita Income	4.95%

LIVE OAK
CALIFORNIA

Fiscal year 2026-27
Appropriations Subject to the
Appropriations Limit

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

General Fund Appropriations Subject to the Limit			
	Secured Property Taxes	$ 1,127,060	
	Unsecured Property Taxes	55,950	
	Homeowners Exemption	8,500	
	Property Tax In Lieu of Vehicle License Fees	1,555,351	
	General Sales and Use Tax	500,000	
	Prop 172 Public Safety Augmentation	42,000	
	Property Tax Other	-	
	Excise Tax	15,000	
	Business License	60,000	
	PG&E Franchise Fee	105,000	
	Cable TV Franchise Fee	45,000	
	Recology Franchise Fee	180,250	
	Transfer Tax	15,000	
	VLF Motor Vehicle In Lieu	15,000	
	Vehicle Code Fines	500	
	Interest Earnings on Tax Proceeds*	37,246	
	General Fund Portion Subject to the Limit		$ 3,761,857
	(Exclude fees and permits designed to recover costs)		
Special Revenue Appropriations			
14	Streets & Roads Gas Tax	$ 559,100	
15	Transportation Tax Non Transit	700,789	
16	Traffic Safety (Vehicle Code Fines)	7,500	
17	COPS Fund	210,000	
20	Street Light Assessment	55,000	
21	Mello Roos CFD 92-1	110,000	
22	Fire Benefit Assessment	134,000	
23	Mello Roos Fire CFD 2004-1	150,000	
24	Mello Roos Police CFD 2004-1	408,000	
25	Mello Roos Animal Services CFD 2004-1	23,600	
26	Mello Roos Street Lighting CFD 2004-1	24,400	
27	Mello Roos Parks & Recreation CFD 2004-1	185,700	
28	Mello Roos Storm Drain CFD 2004-1	24,400	
	Special Revenue Portion Subject to the Limit		$ 2,592,489
Total Appropriations Subject to the Limit			**$ 6,354,346**

DEPARTMENT OF FINANCE
OFFICE OF THE DIRECTOR

Gavin Newsom ▪ Governor
1021 O Street, Suite 3110 ▪ Sacramento CA 95814 ▪ www.dof.ca.gov

May 1, 2026

Dear Fiscal Officer:

Price Factor and Population Information

Appropriations Limit
California Revenue and Taxation Code section 2227 requires the Department of Finance to transmit an estimate of the percentage change in population to local governments. Each local jurisdiction must use their percentage change in population factor for January 1, 2026, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2026–27. Attachment A provides the change in California's per capita personal income and an example for utilizing the factors to calculate the 2026–27 appropriations limit. Attachment B provides the city and unincorporated county population percentage change. Attachment C provides the population percentage change for counties and their summed incorporated areas. The population percentage change data excludes federal and state institutionalized populations and military populations.

Population Percent Change for Special Districts
Some special districts must establish an annual appropriations limit. California Revenue and Taxation Code section 2228 provides additional information regarding the appropriations limit. Article XIII B, section 9(C) of the California Constitution exempts certain special districts from the appropriations limit calculation mandate. Special districts required by law to calculate their appropriations limit must present the calculation as part of their annual audit. Any questions special districts have on this requirement should be directed to their county, district legal counsel, or the law itself. No state agency reviews the local appropriations limits.

Population Certification
The population certification program applies only to cities and counties. California Revenue and Taxation Code section 11005.6 mandates Finance to automatically certify any population estimate that exceeds the current certified population with the State Controller's Office. **Finance will certify the higher estimate to the State Controller by June 1, 2026**. Please note: The prior year's city population estimates may be revised. The per capita personal income change is based on historical data.

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

/s Erika Li
Attachment

A. **Price Factor**: Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2026–27 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2026-27	4.95

B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2026–27 appropriation limit.

2026–27:

Per Capita Cost of Living Change = 4.95 percent
Population Change = -0.14 percent

Per Capita Cost of Living converted to a ratio: $\frac{4.95 + 100}{100} = 1.0495$

Population converted to a ratio: $\frac{-0.14 + 100}{100} = 0.9986$

Calculation of factor for FY 2026–27: 1.0495 x 0.9986 = 1.0480

FISCAL YEAR 2026-27
Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2025 to January 1, 2026, and Total Population January 1, 2026

City	County	Percent Change 25-26	Population Minus Exclusions 1-1-25	Population Minus Exclusions 1-1-26	Total Population 1-1-26
Live Oak	Sutter	0.10	9,745	9,755	9,755
Yuba City	Sutter	0.52	71,205	71,572	71,572
Unincorporated	Sutter	0.16	20,320	20,352	20,352
Incorporated	Sutter	0.47	80,950	81,327	81,327
County Total	Sutter	0.40	101,270	101,679	101,679

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