



Fiscal Year 2020-21

Adopted Budget

September 16, 2020

Elected Officials

Mayor

Bob Woten

Vice-Mayor

Luis Hernandez

Councilmember

Lakhvir S. Ghag

Councilmember

J.R. Thiara

Councilmember

Aleksandar M. Tica

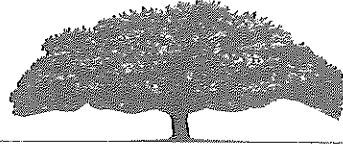
Submitted by

City Manager

Aaron Palmer

Finance Director (Consultant)

Joe Aguilar



LIVE OAK

CALIFORNIA

Adopted Budget

TABLE OF CONTENTS

Intro	Budget Message & Adopting Resolution
Page 1	All Funds Recap & Authorized Positions
Page 2	General Fund Summary & Revenues
Page 4	General Fund Departments
Page 25	Water & Sewer Operations
Page 27	Streets & Roads Departments
Page 31	Other Operating Funds
Page 42	Restricted Funds & Grants
Appendix	Appropriation Limit & Adopting Resolution



September 16, 2020

TO: The Honorable Mayor and Members of the City Council

FROM: Aaron Palmer, Interim City Manager
Joe Aguilar, Finance Director

SUBJECT: Budget Message for Proposed Fiscal Year 2020-21

On behalf of the City's management, attached you will find the revised Proposed Budget for Fiscal Year 2020-21. The Budget totals \$18.7 million of which \$10.9 million is for operations and \$7.8 million for capital projects. The Budget reflects the policies, goals, programs and service priorities the City Council is committed to providing the residents of Live Oak. Since August 19, staff has made some adjustments to the last draft of the budget. Attached you will find a one-page listing of those changes (see exhibit).

Big projects slated for FY 2020-21 include:

- \$4.8 million for a new Well #8 and water storage tank
- \$477,000 of additional road money for the Highway 99 widening project
- \$960,000 for the "P" Street Lift Station
- \$750,000 for the sewer plant solar project

The operating portion of the budget for 2020-21 continues as a status quo budget. The budget does not contain any requests for additional staff positions nor new programs. The operational budget works to strengthen staff work at improving and refining the city's facilities and community programs. We remain mindful of the need to use great care with the tax dollars entrusted to us. The General Fund portion of the budget shows expenditures exceeding revenues by \$263,000 with the balance covered by cash reserves. The proposed General Fund spending is estimated at about \$3.6 million for FY 2020-21 and we expect to be holding \$4.2 million in cash reserves after concluding the upcoming year.

The proposed budget does not include any funding earmarks for COVID-19 efforts. The City has been allocated \$113,000 from federal and state resources for COVID-19 expenses. City staff will be bringing forward an agenda item in the few weeks to cover the discussions on the use of this funding. There are several policy and funding issues surrounding the use of the money.

The largest General Fund expenditures continue in the areas of public safety. Fire service costs began to level out in the prior year and for Fiscal Year 2020-21 contains our 3rd lease payment on our new fire engine which was delivered in 2018. This past year Sutter County was able to staff most of the patrol personnel for the City contract and the budget reflects full funding our police service contract

The budget repeats an earmarking money to rehabilitate and replace our "P" Street Lift Station. The lift station is over 50 years old and is significantly under capacity. This item is the most expensive feature of

our sewer system outside the treatment plan. The Sewer Fund also budgeted funds for the design and construction of the sewer plant solar project. The State is providing funding for 2/3's of the project with the City covering the last third. There are also small capital items scattered throughout the budget for building and facility repairs and upgrades.

The City will continue to set aside funding and keep idle cash reserves for public improvements to be done in conjunction with the Highway 99 street widening. PG&E is nearing completion of the utility undergrounding and the main portion of the \$28 million highway project is now underway. We expect the entire highway project to be completed in three years.

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

Respectfully submitted,

Aaron Palmer
City Manager

Joe Aguilar
Finance Director

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 2020-21 FISCAL YEAR

WHEREAS, the City Manager has prepared and submitted to the City Council a proposed budget for the 2020-21 fiscal year, starting July 1, 2020; and

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

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

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

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

Section 1. A certain document on file being marked and designated "City of Live Oak – Annual Budget – Fiscal Year 2020-21" said document as prepared by the City Manager, amended by the City Council, is hereby adopted for the Fiscal Year, commencing July 1, 2020.

Section 2. The following sums of money are hereby appropriated from the City of Live Oak including transfers and capital projects during the 2020-21 Fiscal Year.

General Fund	\$ 3,682,154
All Other Funds	<u>15,080,338</u>
Total Budget	\$ 18,762,492

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

PASSED AND ADOPTED by the City Council of the City of Live Oak this 16th day of September, 2020, by the following vote:


AYES: Councilmember Tica, Vice Mayor Hernandez, and Mayor Woten

NOES: Councilmembers Thiara and Ghag

ABSENT: None

NOT VOTING: None

ATTEST:


Clarissa Menchaca, City Clerk

APPROVED:


Bob Woten, Mayor



All Funds Recap & Authorized Positions

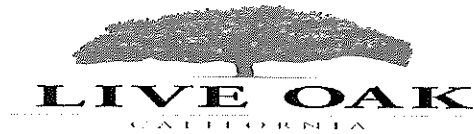
**Fiscal Year 2020-21
Fund Balance Summary By Fund**



Fund #	Fund Name	Projected Fund Balance 6/30/2020	Estimated Revenues FY2020-21	Resources Available FY 2020-21	Adopted Budget FY 2020-21	Estimated Fund Balance 6/30/2021
10	General Fund	\$ 4,806,802	\$ 3,419,100	\$ 8,225,902	\$ 3,682,154	\$ 4,543,748
12	*Water Enterprise	(61,783)	925,500	863,717	1,128,729	(265,012)
13	*Sewer Enterprise	4,118,230	2,397,200	6,515,430	4,087,718	2,427,712
Special Revenue Funds						
14	Streets - Gas Tax	494,919	376,039	870,958	427,948	443,010
15	TDA Transportation Tax	423,112	395,000	818,112	386,800	431,312
16	Traffic Safety	1,600	-	1,600	-	1,600
17	COPS	364,116	103,000	467,116	145,000	322,116
18	Sidewalk Improvement	17,999	200	18,199	17,500	699
20	Street Lighting	48,642	56,964	105,606	61,700	43,906
21	CFD 92-1 Mello Roos	97,175	130,900	228,075	130,700	97,375
22	Fire Assessment	32,367	127,476	159,843	167,400	(7,557)
23	Fire CFD 2004-1	7,544	113,300	120,844	96,000	24,844
24	Police CFD 2004-1	20,104	307,600	327,704	304,300	23,404
25	Animal Control CFD 2004-1	1,269	17,820	19,089	15,700	3,389
26	Street Lighting CFD 2004-1	(21,372)	18,400	(2,972)	27,500	(30,472)
27	Rec/Pool CFD 2004-1	24,148	140,500	164,648	116,700	47,948
28	Drainage CFD 2004-1	137,655	19,400	157,055	117,600	39,455
30	Parks AB1600	43,270	106,000	149,270	60,000	89,270
31	Community Ctr AB1600	236,991	29,556	266,547	235,000	31,547
32	Gov't Serv PW AB1600	32,011	20,900	52,911	31,000	21,911
33	Gen Gov't AB1600	369,888	38,900	408,788	365,000	43,788
34	Police AB1600	174,182	20,900	195,082	172,000	23,082
35	Fire AB1600	150,033	56,730	206,763	148,000	58,763
36	Roads/Signals AB1600	160,519	99,300	259,819	112,000	147,819
39	Flood Control AB1600	2,080	-	2,080	2,043	37
52	Drainage Connection Fees	4,278	126,832	131,110	131,000	110
90	CDBG HR Program Income	646	90,500	91,146	90,500	646
92	HOME Housing Grants	(3,222)	93,500	90,278	93,500	(3,222)
Capital Projects Fund						
XX	Grants Capital Projects	(150,453)	5,350,000	5,199,547	5,350,000	(150,453)
Enterprise Funds						
50	Water Connection Fees	542,082	245,300	787,382	449,000	338,382
51	Sewer Connection Fees	269,705	289,456	559,161	610,000	(50,839)
		\$ 12,344,537	\$ 15,116,273	\$ 27,460,810	\$ 18,762,492	\$ 8,698,318

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

**POSITION ALLOCATION
FISCAL YEAR 2020-21**



Authorized Full-time Positions

Administration:

City Manager	1
City Clerk	1
Management Analyst	1

Finance:

Management Analyst	1
Financial Analyst	1
Senior Administrative Assistant	1
Admin Assistant - Financial Services	1

Parks & Recreation:

Parks & Recreation Director	1
Recreation Supervisor	1
Facility Maintenance Worker - I / II / III	3

Public Works & Utilities:

Public Works Director	1
Chief Plant Operator	1
Water Quality Operator Level 3	3
Facility Maintenance Worker - I / II / III	4

Planning & Building Inspection:

Chief Building Official	1
Management Analyst	1

Subtotal 23

Elected/Appointed

Council:

Mayor	1
Vice-Mayor	1
City Council Member	3

City Clerk	1
City Treasurer	1

Part Time and/or
Temporary Employees

Administration/Finance:

Interns	1
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Parks & Recreation:

Maintenance Worker	2
Administrative Assistant	2
Referees	25
Coaches/Instructors	50

Pool Manager	1
Lifeguards	18

Streets/Public Works:

Administrative Assistant	1
Maintenance Worker	4



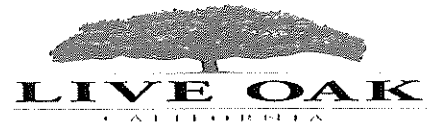
General Fund Departments

**City of Live Oak
General Fund 10
Budget Fiscal Year 2020-21**



Dept #	Department	Actual Expenditures FY 2018-19	Adopted Budget FY 2019-20	Actuals Thru 5-31-20 FY 2019-20	Projected FY 2019-20	Adopted Budget FY 2020-21
1000	City Council	\$ 91,945	\$ 102,600	\$ 82,658	\$ 110,299	\$ 118,142
1005	Administration	452,716	256,200	314,108	344,179	283,406
1010	Finance Services	207,915	268,100	211,566	232,039	280,633
1060	City Attorney	75,110	65,400	48,547	61,260	69,500
1065	Economic Development	22,080	527,800	13,074	13,074	23,500
1045	Fire Services	1,202,888	641,462	679,486	602,913	626,362
1050	Police Services	760,131	735,200	873,345	792,125	805,200
1055	Animal Control Services	111,628	99,800	150,565	104,287	111,050
1015	Community Development	196,523	355,300	213,032	251,769	242,833
1020	Building Inspection	186,340	167,800	175,574	190,310	202,607
1025	Engineering	39,840	16,700	11,293	17,722	20,350
1030	Parks Operations	200,306	339,800	324,962	326,814	464,363
1035	Recreation Services	247,779	319,600	271,800	273,620	263,690
1040	Pool Operations	78,404	100,700	87,528	70,786	64,146
1032	Facility Maintenance	101,793	55,400	96,444	104,552	106,372
	Subtotals	3,975,398	4,051,862	3,553,982	3,495,749	3,682,154
	Total General Fund Revenues	3,731,450	3,866,600	2,330,482	3,314,871	3,419,100
	Revenues Over Expenditures	\$ (243,948)	\$ (185,262)	\$ (1,223,500)	\$ (180,878)	\$ (263,054)

City of Live Oak
 General Fund 10
 Revenue Estimates



Description	Actual Revenues FY 2018-19	Adopted Budget FY 2019-20	Actuals Thru 5-31-20 FY 2019-20	Projected FY 2019-20	Adopted Budget FY 2020-21
GENERAL FUND REVENUES					
4101 Secured Property Taxes	\$ 649,914	\$ 750,400	\$ 386,966	\$ 660,912	\$ 674,000
4103 Unsecured Property Taxes	34,055	36,700	33,961	36,026	36,700
4107 Homeowners Exemption	6,909	7,200	3,444	7,100	7,200
4111 Property Tax In Lieu Veh Fees	889,435	889,400	494,560	989,121	1,090,000
4113 General Sales and Use Tax	394,402	407,000	266,209	350,000	255,000
4115 Prop 172 Sales Tax	33,104	39,200	25,303	33,500	21,500
4119 Prior Year Taxes	260,919	0	0	0	0
4120 Property Tax Other	46,121	29,000	0	22,270	22,700
4137 Excise Tax	198,170	36,000	113,638	120,500	142,800
Total Taxes	2,513,029	2,194,900	1,324,081	2,219,429	2,249,900
4131 Business License	40,217	42,000	38,271	39,500	40,000
4132 State Required Fees	629	1,700	596	600	700
4134 Plan Check, Eng & Planning	24,081	100	0	1,000	1,000
4135 Building Permit Fees	261,860	115,000	167,987	172,000	195,000
4136 Plan Review Fees Building	50,344	52,000	41,495	42,000	55,000
4139 SMIP Fees	143	0	271	300	300
4140 CA Bldg Standards Commission	108	0	143	150	200
4141 Plan Retention Fees	2,258	2,300	2,881	2,900	3,000
4143 Variance Use Permit Fees	15,310	16,000	24,450	25,000	20,000
4145 Code Enforcement Fees	60,204	2,000	11,754	11,754	5,000
Total Licenses, Fees, Permits	455,154	231,100	287,848	295,204	320,200
4147 PG&E Franchise Fee	60,204	65,800	64,806	64,806	67,000
4149 Cable TV Franchise Fee	59,312	47,700	38,313	46,000	46,000
4151 Recology Franchise	113,285	93,200	87,926	105,000	109,000
4152 Recology General Maint.	-	10,500	8,895	10,500	14,000
Total Franchise Fees	232,801	217,200	199,940	226,306	236,000
4119 Property Transfer Tax	18,946	18,000	19,797	22,000	23,000
4123 VLF Motor Vehicle In Lieu	4,425	4,300	6,996	6,996	5,000
4125 State Mandated Cost Reimb	0	500	0	0	300
4127 Vehicle Code Fines	2,594	5,000	1,239	2,000	2,000
4128 City Fines	0	0	0	0	12,000
4129 Fish and Game	365	0	177	384	400
Total Intergovernmental	26,330	27,800	28,209	31,380	42,700

City of Live Oak
 General Fund 10
 Revenue Estimates



Description	Actual Revenues FY 2018-19	Adopted Budget FY 2019-20	Actuals Thru 5-31-20 FY 2019-20	Projected FY 2019-20	Adopted Budget FY 2020-21
GENERAL FUND REVENUES cont.					
4155 Copies	5	100	72	100	100
4157 Caltrans Reimbursement	1,467	2,200	1,222	2,400	2,400
4159 Fire Department Rent	0	1,200	0	0	0
4165 Administrative Fee	28,292	32,000	23,275	23,275	12,000
4201 Swimming Pool Fees	10,313	9,700	4,075	4,075	4,000
4203 Recreation Special Events	3,134	4,100	4,059	4,059	2,000
4205 Swim Lessons/Fees	4,756	4,900	895	895	1,000
4207 Youth Basketball	4,281	5,800	5,715	2,715	2,700
4209 Mens Basketball	6,981	5,900	0	0	1,000
4211 Adult Aerobic Classes	1,240	1,500	660	660	700
4212 Adult Soccer	7,054	6,400	3,925	3,925	4,000
4213 Recreation Fees Other	480	100	0	0	400
4214 Youth Soccer	11,976	10,400	11,155	11,155	11,000
4216 Wrestling Program	2,728	4,200	3,627	3,627	-
4219 Scholarship Program	3,400	7,000	1,100	1,500	3,400
Total Charges for Services	<u>86,107</u>	<u>95,500</u>	<u>59,780</u>	<u>58,386</u>	<u>44,700</u>
4169 Interest Earnings	104,330	67,000	79,031	95,000	60,000
Total Use of Money	<u>104,330</u>	<u>67,000</u>	<u>79,031</u>	<u>95,000</u>	<u>60,000</u>
4161 Rents & Royalties	63,355	49,200	52,065	55,000	45,000
4167 Miscellaneous Income	20,151	100,000	36,123	36,123	40,000
4171 Sale of Fixed Assets	(4,558)	3,000	0	0	500
4173 Cash Over/Short	26	0	43	43	100
Land Sales-Surplus Parcels	0	500,000	0	0	0
4601 SACOG Grant	0	50,000	0	0	50,000
Total Other Revenues	<u>78,974</u>	<u>702,200</u>	<u>88,231</u>	<u>91,166</u>	<u>135,600</u>
4303 Legal Cost Transfer	55,823	69,700	32,990	40,000	65,000
4305 Finance Cost Transfer	104,200	120,800	97,925	108,000	112,000
4309 General Govt Cost Transfer	70,401	123,600	123,601	133,000	135,000
4311 Engineering Cost Transfer	4,301	16,800	8,846	17,000	18,000
Total Revenue Transfers	<u>234,725</u>	<u>330,900</u>	<u>263,362</u>	<u>298,000</u>	<u>330,000</u>
TOTAL GENERAL FUND REVENUES	<u>\$ 3,731,450</u>	<u>\$ 3,866,600</u>	<u>\$ 2,330,482</u>	<u>\$ 3,314,871</u>	<u>\$ 3,419,100</u>



**CITY OF LIVE OAK
CITY COUNCIL 1000**

MISSION

To adopt legislation, provide direction to the administration of the City and promote the best interests of the community locally and with other governmental agencies

SERVICES

The voters elect the City Council to serve as the policy-making board of the City. The Live Oak City Council has five members, including the Mayor. Council members are elected at large and serve four year terms. The Mayor and Vice-Mayor are elected by the City Council to serve one year terms. The City Council acts upon all legislative matters concerning the City, approving and adopting ordinances, resolutions, contracts, and other matters requiring overall policy decisions and leadership. The City Council appoints the City Manager and City Attorney, who report to the Council. The Council also appoints various commissions, boards, and advisory committees.

LOOKING AHEAD to FY 2020-21, the Council will focus on several initiatives, including:

- Construction for the widening of the 99 Highway corridor to four lanes
- Relocation of city utilities in and around the 99 Highway Corridor
- Completion of new water main westward from Highway 99
- Road reconstruction of Pennington Road from Broadway to Connecticut
- Begin design and construction of sewer plant solar project
- Rehabilitation of the 'P' Street sewer lift station

Budget Recap	Actual Expenditure FY 2018-19	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21
<u>Spending Category</u>			
Salaries & Benefits	\$ 67,265	\$ 61,200	\$ 72,542
Services & Supplies	20,235	36,700	41,300
Capital Outlay	0	0	0
Debt & Contingencies	0	0	0
Transfers	4,441	4,700	4,300
Total	\$ 91,941	\$ 102,600	\$ 118,142

City Information	2018	2019	2020
Population	8,781	8,840	9,164
Assessed Valuation	\$374,879,041	\$401,382,023	\$432,168,511

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



Acct #	Description	Actual Expenditures FY 2018-19	Adopted Budget FY 2019-20	Actuals Thru 5-31-20 FY 2019-20	Projected FY 2019-20	Adopted Budget FY 2020-21
5001	Salaries Elected <i>80% of 5 members</i>	\$ 15,606	\$ 19,000	\$ 16,044	\$ 17,503	\$ 17,461
5003	Salaries Permanent	875	-	875	-	-
5013	Social Security	734	1,200	679	739	1,176
5015	Medicare	172	300	159	173	275
5019	Workers Compensation	604	800	621	621	806
5021	CalPERS City employer rate	1,442	1,100	1,091	1,191	1,060
5023	CalPERS Employee rate paid by City	537	600	256	279	279
5025	Health Insurance	43,356	33,400	39,283	43,012	47,966
5027	Dental Insurance	2,694	3,400	1,993	2,177	2,286
5029	Vision Insurance	580	700	509	556	568
5031	Life Insurance	665	700	610	665	665
	Total Salaries & Benefits	67,265	61,200	62,120	66,916	72,542
5319	Small Tools and Equipment <i>\$600 IPADS repairs and replacements</i>	2,108	1,500	-	-	1,200
5323	Communications <i>\$19,000 Accela license council meetings \$1,500 cell phones 5 members \$25/Mo \$2,400 data iPad 5 members \$38/mo \$1,100 misc licenses/annual fees</i>	4,125	19,300	3,146	23,000	24,000
5331	Travel, Lodging & Meals <i>\$1,000 per Councilmember \$400 mileage reimbursements</i>	4,511	5,400	4,412	4,458	5,400
5335	Professional Development <i>\$1000 per Councilmember</i>	4,766	5,000	4,750	8,754	5,000
5341	Professional Services <i>\$1,000 misc services and allocations</i>	1,685	2,300	1,415	2,361	2,500
5343	Liability Insurance	3,025	3,100	3,024	920	3,100
5349	Fidelity Insurance	19	100	19	41	100
	Total Services and Supplies	20,239	36,700	16,766	39,534	41,300
5903	Legal Cost Transfer	1,040	1,300	598	650	900
5905	Finance Cost Transfer	2,001	2,000	1,475	1,500	1,700
5909	General Government Transfer	1,400	1,400	1,699	1,699	1,700
	Total Interfund Transfers	4,441	4,700	3,772	3,849	4,300
	Total Department Expenditures	\$ 91,945	\$ 102,600	\$ 82,658	\$ 110,299	\$ 118,142



**CITY OF LIVE OAK
ADMINISTRATION 1005**

MISSION

To provide leadership and supervision to the organization to carry out the City Council’s policies and priorities in the most equitable, effective and efficient manner that benefits the community. The Office provides professional management guidance to the organization, the City Council and citizens.

SERVICES

The City Manager is responsible for the day-to-day administration and operation of City government including ultimate responsibility for Public Safety, Community Development, City Clerk, Human Resources, Finance, Parks and Recreation, and Public Works. The City Manager reports directly to the City Council and provides administrative direction to department heads based on Council goals and priorities. Responsibilities of the department include:

- With support of the Finance Department, prepare the annual Operating Budget;
- Attend to personnel matters and administer agreements and contracts;
- Oversee preparation and distribution of Council agendas and packets;
- Coordinate and collaborate with the Council to initiate new policies, address policy and program issues, and respond to community concerns;
- Oversee the effective and efficient administration and operation of all City Departments; and
- Adopt and implement organizational policies that facilitate the effective and efficient operation of the overall organization.

LOOKING AHEAD to FY 2020-21

This next year, the City will focus on several initiatives, including:

- Begin then construction of the 99 Highway widening to four lanes
- Relocating city utilities in and around the 99 Highway Corridor
- Completing Well #7 and accompanying filtration system ;
- Road reconstruction of Pennington Road from Broadway to Connecticut
- Begin the design and construction of sewer plant solar project
- Rehabilitation of the ‘P’ Street sewer lift station

Budget Recap	Actual Expenditure FY 2018-19	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21
<u>Spending Category</u>			
Salaries & Benefits	\$ 236,712	\$ 153,900	\$162,106
Services & Supplies	109,212	97,300	116,900
Capital Outlay	0	0	0
Debt & Contingencies	0	0	0
Transfers	4,252	5,000	4,400
Total	\$ 350,176	\$ 256,200	\$ 283,406

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



Acct #	Description	Actual Expenditures FY 2018-19	Adopted Budget FY 2019-20	Actuals Thru 5-31-20 FY 2019-20	Projected FY 2019-20	Adopted Budget FY 2020-21
5003	Salaries Permanent	\$ 62,921	\$ 107,400	\$ 81,406	\$ 93,000	\$ 125,816
5004	Salary Savings vacant position	-	-	-	-	(13,000)
5005	Part-Time Wages	5,661	-	5,661	-	-
5006	Outsource Personnel	150,290	-	21,015	23,000	-
5010	Technology Allowance	-	-	600	660	720
5011	Car Allowance	313	200	2,187	2,400	2,400
5013	Social Security	4,460	6,500	5,179	5,900	7,591
5015	Medicare	1,043	1,500	1,211	1,350	1,852
5017	Unemployment Insurance	958	800	607	607	846
5019	Workers Compensation	4,015	4,400	4,126	4,126	5,427
5021	CalPERS City employer rate	3,357	7,100	5,245	6,000	8,652
5025	Health Insurance	12,065	23,900	20,280	22,186	19,956
5027	Dental Insurance	47	1,500	1,332	1,397	1,400
5029	Vision Insurance	58	300	137	150	188
5031	Life Insurance	201	300	-	-	258
	Total Salaries & Benefits	245,389	153,900	148,986	160,776	162,106
5301	Office Supplies	3,531	3,400	3,726	4,014	4,200
5303	Operating Supplies	1,986	600	188	543	700
5309	Safety Items	1,109	500	-	-	300
5311	Repair & Maintenance	184	200	-	21	300
5319	Small Tools and Equipment	2,196	2,000	3,750	3,750	4,000
5321	Rents & Leases	12,781	11,500	5,649	6,500	10,000
	<i>Copier - \$400/mo</i>					
	<i>Usage - \$550/mo (avg)</i>					
	<i>Other - \$100/mo</i>					
5323	Communications	13,148	4,800	63,953	65,336	6,000
5325	Advertising	4,505	3,100	5,171	5,572	6,000
5327	Postage	1,372	1,200	585	1,242	2,000
5329	Printing & Copying	338	400	439	439	500
5331	Travel, Lodging & Meals	3,317	3,400	5,641	5,641	6,000
5333	Dues & Subscriptions	12,587	13,000	15,681	15,681	16,000
5335	Professional Development	1,872	4,000	3,216	3,216	4,000
5337	Licenses & Permits	480	300	616	616	700
5341	Professional Services	68,671	35,000	15,545	19,000	35,000
	<i>\$20,000 City-Wide Strategy Svcs</i>					
	<i>\$10,000 Human Resource outsourcing</i>					
5343	Liability Insurance	5,570	5,800	3,391	3,391	3,500
5345	Property & Equip Insurance	4,509	4,600	5,437	5,437	5,700
5353	Special Departmental Expense	21,066	3,500	11,481	21,119	7,000
	<i>\$5,000 consolidated election costs</i>					
5703	Equipment	22,723	-	16,680	17,763	5,000
	Total Services/Supplies	181,945	97,300	161,149	179,281	116,900
5901	Interfund Transfer	19,762	-	-	-	-
5903	Legal Cost Transfer	1,921	1,800	1,195	1,298	1,400
5905	Finance Cost Transfer	3,699	3,200	2,778	2,824	3,000
	Total Interfund Transfers	25,382	5,000	3,973	4,122	4,400
	Total Department Expenditures	\$ 452,716	\$ 256,200	\$ 314,108	\$ 344,179	\$ 283,406

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



Acct #	Description	Actual Expenditures FY 2018-19	Adopted Budget FY 2019-20	Actuals Thru 5-31-20 FY 2019-20	Projected FY 2019-20	Adopted Budget FY 2020-21
5003	Salaries Permanent	\$ 9,968	\$ 46,300	\$ 11,024	\$ 13,700	\$ 49,589
5005	Salaries Extra Help	12,129	1,600	11,215	11,215	-
5011	Car Allowance	160	200	110	120	240
5012	Bi-lingual Pay	300	-	550	600	600
5013	Social Security	1,392	2,900	1,388	1,550	3,089
5015	Medicare	325	700	324	375	723
5017	Unemployment Insurance	174	300	173	173	347
5019	Workers Compensation	694	2,000	713	713	2,118
5020	CalPERS Unfunded Liability	53,652	60,200	55,855	60,933	66,900
	<i>\$191,000, 35% to Gen Fund</i>					
5021	CalPERS City employer rate	1,796	5,400	2,245	2,700	5,843
5023	CalPERS Employee rate paid by	672	1,900	620	700	1,916
5025	Health Insurance	9,779	17,500	13,958	14,295	16,370
5027	Dental Insurance	502	1,000	859	886	943
5029	Vision Insurance	110	200	128	135	172
5031	Life Insurance	94	100	116	122	133
	Total Salaries & Benefits	91,747	140,300	99,278	108,217	148,983
5301	Office Supplies	848	900	886	886	900
5317	Maintenance & Service Contract	8,682	9,500	8,965	9,200	9,800
	<i>\$2,100 Core Financials</i>					
	<i>\$1,600 Payroll software</i>					
	<i>\$1,600 Bus license software</i>					
	<i>\$2,800 misc contracts</i>					
5319	Small Tools and Equipment	206	500	-	-	300
5323	Communications	437	400	755	800	1,000
5325	Advertising	287	400	-	-	400
5329	Printing & Copying	983	1,100	564	700	1,500
5333	Dues & Subscriptions	435	600	460	460	600
5335	Professional Development	170	200	319	319	400
5341	Professional Services	90,716	97,000	85,930	96,000	100,000
	<i>\$79,173 accounting services</i>					
	<i>\$10,000 audit expenses</i>					
	<i>\$6,000 HdL Property Tax</i>					
	<i>\$3,800 HdL Sales Tax</i>					
	<i>\$5,500 miscellaneous</i>					
5343	Liability Insurance	1,072	1,100	723	723	750
5349	Fidelity Insurance	48	100	102	102	100
5353	Special Departmental Expense	8,685	9,200	7,590	8,500	9,500
	<i>\$3,000 CalPERS actuarial charges</i>					
	<i>\$5,000 bank service charges</i>					
	Total Services and Supplies	112,569	121,000	106,294	117,690	125,250
5903	Legal Cost Transfer	1,600	2,400	1,594	1,732	1,800
5909	General Government Transfer	1,999	4,400	4,400	4,400	4,600
	Total Interfund Transfers	3,599	6,800	5,994	6,132	6,400
	Total Department Expenditures	\$ 207,915	\$ 268,100	\$ 211,566	\$ 232,039	\$ 280,633



**CITY OF LIVE OAK
CITY ATTORNEY 1060**

MISSION

The City Attorney serves as the primary legal advisor to the City Council and provides legal assistance and support to the City staff. The office of the City Attorney’s mission is to advance the City’s and Community’s welfare in the interests of equality, justice and fairness by:

- Providing high level legal representation that is ethical, efficient and cost effective;
- Advising City officials and staff;
- Providing timely and comprehensive assistance and;
- Representing the City and its employees vigorously and fairly.

SERVICES

The City Attorney represents and advises the City Council, City Manager, Boards and Commissions, and Department Heads. The City Attorney prepares legal opinions, ordinances, resolutions, contracts, and other documents requested by Council and Management. The City Attorney investigates and defends claims against the City and resolves them as authorized by the City Council. With the approval of the Council, the City Attorney may initiate litigation to enforce the City’s rights or to protect the public health, safety or welfare.

Budget Recap	Actual	Adopted	Adopted
8	Expenditure	Budget	Budget
<u>Spending Category</u>	FY 2018-19	FY 2019-20	FY 2020-21
Salaries & Benefits	\$ 0	\$ 0	\$ 0
Services & Supplies	73,310	63,000	67,000
Capital Outlay	0	0	0
Debt & Contingencies	0	0	0
Transfers	1,800	2,400	2,500
Total	\$ 75,110	\$ 65,400	\$ 69,500

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



Acct #	Description	Actual Expenditures FY 2018-19	Adopted Budget FY 2019-20	Actuals Thru 5-31-20 FY 2019-20	Projected FY 2019-20	Adopted Budget FY 2020-21
5341	Professional Services <i>\$48,000 retainer</i>	\$ 73,310	\$ 63,000	\$ 46,304	\$ 59,000	\$ 67,000
5905	Finance Cost Transfer	1,101	1,200	1,042	1,059	1,200
5909	General Government Transfer	699	1,200	1,201	1,201	1,300
	Total Interfund Transfers	1,800	2,400	2,243	2,260	2,500
	Total Department Expenditures	\$ 75,110	\$ 65,400	\$ 48,547	\$ 61,260	\$ 69,500

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



Acct #	Description	Actual Expenditures FY 2018-19	Adopted Budget FY 2019-20	Actuals Thru 5-31-20 FY 2019-20	Projected FY 2019-20	Adopted Budget FY 2020-21
5313	Repair & Maint Buildings					
5337	Licenses & Permits	\$ 783	\$ 1,000	\$ 783	\$ 783	\$ 1,000
5341	Professional Services <i>\$10K Mural Projects</i>	15,000	10,000	5,000	5,000	10,000
5345	Property & Equip Insurance	6,297	6,300	7,291	7,291	7,500
5353	Special Dept Expense <i>\$5K various programs</i>	0	10,500	0	0	5,000
	Total Services and Supplies	22,080	27,800	13,074	13,074	23,500
5703	Land Purchases	0	500,000	0	0	0
	Total Department Expenditures	\$ 22,080	\$ 527,800	\$ 13,074	\$ 13,074	\$ 23,500

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



Acct #	Description	Actual Expenditures FY 2018-19	Adopted Budget FY 2019-20	Actuals Thru 5-31-20 FY 2019-20	Projected FY 2019-20	Adopted Budget FY 2020-21
5313	Repair & Maint Buildings <i>\$17K rehab sleeping facilities</i>	\$ 30,233	\$ 15,000	\$ 3,079	\$ 3,600	\$ 20,000
5337	Licenses & Permits	779	1,000	1,594	1,594	1,700
5339	Utilities	0	0	3,427	6,000	6,500
5341	Professional Services <i>\$656,891 annual contract</i>	656,880	684,800	547,400	656,880	711,000
5345	Property & Equip Insurance	2,130	19,200	2,335	18,500	19,200
	Total Services and Supplies	690,022	720,000	557,835	686,574	758,400
5501	Principal	70,532	73,050	73,050	73,050	75,658
5503	Interest <i>Fire engine lease payments</i>	19,630	17,112	16,090	16,090	14,504
	Total Debt & Contingency	90,162	90,162	89,140	89,140	90,162
5703	Equipment <i>Fire apparatus equipment</i>	612,245	5,000	4,346	4,346	4,000
5903	Legal Cost Transfer	3,759	7,100	4,716	5,123	5,300
5905	Finance Cost Transfer	7,101	12,500	10,849	11,030	11,400
5909	General Govt Transfer	4,799	12,600	12,600	12,600	13,000
5913	Public Safety Contra - Transfer	(205,200)	(205,900)	0	(205,900)	(255,900)
	Total Interfund Transfers	(189,541)	(173,700)	28,165	(177,147)	(226,200)
	Total Department Expenditures	\$ 1,202,888	\$ 641,462	\$ 679,486	\$ 602,913	\$ 626,362

5913: Includes \$163,000 from Fund 22 Fire Assessments and \$92,800 Fund 23 CFD 2004-1

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



Acct #	Description	Actual Expenditures FY 2018-19	Adopted Budget FY 2019-20	Actuals Thru 5-31-20 FY 2019-20	Projected FY 2019-20	Adopted Budget FY 2020-21
5313	Repair & Maint Buildings <i>\$1,500 facilities, keys, shelves, etc</i>	\$ 6,378	\$ 6,000	\$ 3,322	\$ 3,913	\$ 5,000
5323	Communications <i>\$4,600 phones</i>	4,644	5,200	4,610	5,041	5,400
5337	Licenses & Permits	457	600	462	462	600
5339	Utilities	6,584	6,500	4,594	5,615	6,500
5341	Professional Services <i>Patrol Serv 80% share Lieutenant 100% \$6,000 K9 expenses</i>	956,799	950,000	818,453	1,015,169	1,055,000
5345	Property & Equip Insurance	2,130	2,200	2,335	2,335	2,400
5353	Special Dept Expense	0	300	0	0	0
	Total Services and Supplies	976,992	970,800	833,776	1,032,535	1,074,900
5903	Legal Cost Transfer	4,638	9,900	6,577	7,145	7,300
5905	Finance Cost Transfer	8,901	17,500	15,190	15,443	15,800
5909	General Gov't Transfer	6,000	17,800	17,802	17,802	18,000
5913	Public Safety Contra Expense	(236,400)	(280,800)	0	(280,800)	(310,800)
	Total Interfund Transfers	(216,861)	(235,600)	39,569	(240,410)	(269,700)
	Total Department Expenditures	\$ 760,131	\$ 735,200	\$ 873,345	\$ 792,125	\$ 805,200

5913: Includes \$310,800 from Fund 24 CFD 2004-1

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



Acct #	Description	Actual Expenditures FY 2018-19	Adopted Budget FY 2019-20	Actuals Thru 5-31-20 FY 2019-20	Projected FY 2019-20	Adopted Budget FY 2020-21
5341	Professional Services	\$ 111,354	\$ 111,000	\$ 89,135	\$ 111,000	\$ 116,500
5353	Special Dept Expense	0	0	0	0	1,000
	Total Services/Supplies	111,354	111,000	89,135	111,000	117,500
5501	Principal	52,882	52,900	52,882	52,882	52,900
5503	Interest Expense	5,593	1,000	5,841	5,841	5,900
	Total Debt & Contingency	58,475	53,900	58,723	58,723	58,800
5903	Legal Cost Transfer	798	700	464	504	550
5905	Finance Cost Transfer	1,501	1,200	1,041	1,058	1,100
5909	General Gov't Transfer	1,000	1,200	1,202	1,202	1,300
5913	Public Safety Contra Expense	(61,500)	(68,200)	0	(68,200)	(68,200)
	Total Interfund Transfers	(58,201)	(65,100)	2,707	(65,436)	(65,250)
	Total Department Expenditures	\$ 111,628	\$ 99,800	\$ 150,565	\$ 104,287	\$ 111,050

5913: Includes \$53,000 from Fund 21 CFD 92-1 for animal control facility debt

5913: Includes \$15,200 from Fund 25 CFD 2004-1 for annual services



COMMUNITY DEVELOPMENT 1015

MISSION

To ensure balanced land use, orderly development, protection of public health and safety, and conservation of environmental resources

SERVICES

The Community Development Department provides professional guidance and technical assistance to the City Council, Planning Commission and the public. The department is responsible for preparing, amending, maintaining, and implementing policies and regulations contained in the City's General Plan, Housing Element, Zoning Regulations, other planning related ordinances, and Building Code. The department's responsibilities include:

- Assist residents and applicants in understanding land use and building regulations;
- Maintain planning and building related ordinances by preparing and proposing amendments as necessary;
- Maintain and report demographic and housing data as required to other agencies including the California Department of Housing and Community Development (HCD), Department of Finance, and Sacramento Area Council of Governments (SACOG).
- Evaluate development proposals, prepare and present reports, develop and draft recommendations, conditions of approval, and findings for review by the City Planning Commission and the City Council;
- Evaluate and process amendments to approved projects
- Review applications and issue other licenses and permits as required

Budget Recap	Actual Expenditure FY 2018-19	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21
<u>Spending Category</u>			
Salaries & Benefits	\$ 98,033	\$ 232,900	\$ 122,933
Services & Supplies	90,750	107,900	106,600
Capital Outlay	0	0	0
Debt & Contingencies	0	0	0
Transfers	7,740	14,500	13,300
Total	\$ 196,523	\$ 355,300	\$ 242,833

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



Acct #	Description	Actual Expenditures FY 2018-19	Adopted Budget FY 2019-20	Actuals Thru 5-31-20 FY 2019-20	Projected FY 2019-20	Adopted Budget FY 2020-21
5003	Salaries Permanent	\$ 62,554	\$ 161,600	\$ 83,968	\$ 96,000	\$ 93,098
5004	Salary Savings vacant position	-	-	-	-	(14,000)
5010	Technology Allowance	-	-	225	247	250
5011	Car Allowance	55	100	822	905	900
5012	Bi-lingual Pay	75	-	319	357	350
5013	Social Security	4,753	9,900	5,690	6,400	5,632
5015	Medicare	1,111	2,300	1,330	1,450	1,363
5017	Unemployment Insurance	434	1,000	607	607	499
5019	Workers Compensation	4,116	9,400	4,230	4,230	4,615
5021	CalPERS City employer rate	9,226	19,300	10,390	11,800	10,717
5023	CalPERS Employee rate paid by Cit	5,479	7,200	5,105	5,530	5,440
5025	Health Insurance	9,285	20,700	12,871	14,110	13,157
5027	Dental Insurance	662	1,000	590	653	622
5029	Vision Insurance	128	200	139	153	132
5031	Life Insurance	155	200	173	190	158
	Total Salaries & Benefits	98,033	232,900	126,459	142,632	122,933
5303	Operating Supplies	83	200	5	5	200
5317	Maint & Service Contracts	1,318	1,500	1,278	1,600	1,600
5319	Small Tools and Equipment	-	-	-	-	1,000
5323	Communications	375	400	927	1,000	1,100
5325	Advertising	3,439	2,900	1,409	1,800	2,500
5329	Printing & Copying	-	-	426	600	600
5333	Dues & Subscriptions	-	200	-	-	300
5335	Professional Development	56	2,000	-	-	1,000
	<i>Training-Planning Commissioners</i>					
5341	Professional Services	80,324	95,000	65,745	87,000	94,000
	<i>\$45,000 Retainer (Planning)</i>					
	<i>\$50,000 Housing Element</i>					
5343	Liability Insurance	5,079	5,300	3,957	3,957	4,000
5349	Fidelity Insurance	76	100	79	163	200
5353	Special Dept Expense	E	300	60	60	100
	Total Services and Supplies	90,750	107,900	73,886	96,185	106,600
5903	Legal Cost Transfer	1,840	3,200	2,126	2,310	2,400
5905	Finance Cost Transfer	3,499	5,600	4,862	4,943	5,100
5909	General Government Transfer	2,401	5,700	5,699	5,699	5,800
	Total Interfund Transfers	7,740	14,500	12,687	12,952	13,300
	Total Department Expenditures	\$ 196,523	\$ 355,300	\$ 213,032	\$ 251,769	\$ 242,833



**CITY OF LIVE OAK
BUILDING INSPECTION 1020**

MISSION

The Division provides the residents, property owners and business community of Live Oak with efficient and courteous services, with the goal of improving life through the enforcement of state and local building codes.

SERVICES

Building and Code Enforcement is responsible for the protection and the health and safety of citizens through the enforcement of building codes and standards and City Ordinances in order to ensure that both new and existing structures within the City limits meet minimum health, safety, and construction standards. The department is responsible for:

- Reviewing building permit applications for proper licensure under the California Contractors Licensing Law and local ordinances
- Reviewing construction plans for compliance with state and local building regulations/standards
- Issuing building permits;
- Performing inspections for new construction, repairs, alterations, and remodeling of existing structures, as well as moving and demolishing buildings;
- Receive and follow up on complaints from citizens regarding code enforcement issues like broken down vehicles, substandard dwellings, and overgrown weeds.

BUDGET RECAP

Spending Category	Actual Expenditure FY 2018-19	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21
Salaries & Benefits	\$ 155,110	\$ 129,600	\$ 138,207
Services & Supplies	24,530	30,000	31,800
Capital Outlay	0	0	25,000
Debt & Contingencies	0	0	0
Transfers	6,700	8,200	7,600
Total	\$ 186,340	\$ 167,800	\$ 202,607

RECENT DEVELOPMENT

After numerous years of sparse building activity, the Building Inspection Division recently issued and inspected new homes in the KB Pennington Ranch Development and K'Hovanian Garden Glen Tract.

BUILDING ACTIVITY	FY 2017-18	FY 2018-19	Thru April FY 2019-20
Single Family Home Permits	17	75	36
Solar System Building Permits	46	96	83

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



Acct #	Description	Actual Expenditures FY 2018-19	Adopted Budget FY 2019-20	Actuals Thru 5-31-20 FY 2019-20	Projected FY 2019-20	Adopted Budget FY 2020-21
5003	Salaries Permanent	\$ 99,676	\$ 84,800	\$ 94,722	\$ 103,003	\$ 87,626
5013	Social Security	6,492	5,300	5,992	6,488	5,433
5015	Medicare	1,518	1,200	1,401	1,517	1,271
5017	Unemployment Insurance	543	500	543	543	434
5019	Workers Compensation	5,937	6,400	6,102	6,102	6,204
5021	CalPERS City employer rate	13,082	11,200	13,060	14,151	11,551
5023	CalPERS Employee rate paid by	8,584	4,900	7,950	8,613	7,010
5025	Health Insurance	17,998	14,400	18,109	19,711	17,628
5027	Dental Insurance	882	700	794	857	724
5029	Vision Insurance	190	100	174	190	159
5031	Life Insurance	208	100	191	208	167
	Total Salaries & Benefits	155,110	129,600	149,038	161,383	138,207
5303	Operating Supplies	616	300	331	650	800
5307	Fuel	959	1,000	788	850	1,200
5309	Safety Items	365	300	0	0	500
5315	Repair & Maintenance Vehicles	2,879	1,500	258	258	500
5317	Maint & Service Contracts	3,593	4,800	4,521	5,800	6,000
	<i>\$3,400 software annual license</i>					
5319	Small Tools and Equipment	0	0	0	0	1,500
5323	Communications	2,279	2,200	2,074	2,400	2,500
5331	Travel, Lodging & Meals	4,722	3,700	1,236	1,236	3,500
5333	Dues & Subscriptions	959	3,000	510	510	1,500
5335	Professional Development	1,176	2,000	2,026	2,026	2,200
5341	Professional Services	1,406	3,000	2,144	2,400	3,000
	<i>\$5,000 Specialized Inspections</i>					
5342	Code Enforcement Expense	0	2,000	0	0	2,000
	<i>\$2,000 one property incident</i>					
5343	Liability Insurance	5,519	5,800	5,416	5,416	5,500
5349	Fidelity Insurance	57	100	60	60	100
5353	Special Departmental Expense	0	300	0	0	1,000
	<i>Uniforms, protective clothing</i>					
5703	Vehicle	0	0	0	0	25,000
	Total Services and Supplies	24,530	30,000	19,364	21,606	56,800
5903	Legal Cost Transfer	1,600	1,800	1,195	1,298	1,400
5905	Finance Cost Transfer	3,000	3,200	2,778	2,824	2,900
5909	General Government Transfer	2,100	3,200	3,199	3,199	3,300
	Total Interfund Transfers	6,700	8,200	7,172	7,321	7,600
	Total Department Expenditures	\$ 186,340	\$ 167,800	\$ 175,574	\$ 190,310	\$ 202,607



CITY ENGINEER 1025

MISSION

To provide professional engineering, inspection, and administration services for planning, design, construction, and maintenance of the City's infrastructure. To ensure that all public infrastructure and improvements are designed and build in accordance with City standards and accepted engineering and construction practices.

SERVICES

The Engineering department stands responsible for planning and improving the City's infrastructure through master planning, project management, design and construction, and the inspection and regulation of development. The City currently outsources the City Engineer function to a private engineering company. The department is responsible for:

- Oversight (accuracy/safety) of engineering design related to private and public development;
- Reviewing engineering plans to ensure compliance with applicable state codes as well as local requirements/ordinances;
- Issuing encroachment, grading, improvement, transportation and other permits to applicants;
- Managing the design and construction of capital projects funded by the City's Capital Improvement Program (CIP).

The City accounts for most of the engineering work provide by the City Engineer in Street & Roads Department and various capital project accounts noted throughout this budget document. The engineering costs noted below signifies work related only to the General Fund including development review services and work not attributed to any specific capital project:

Budget Recap	Actual Expenditure FY 2018-19	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21
<u>Spending Category</u>			
Salaries & Benefits	\$ 0	\$ 0	\$ 0
Services & Supplies	39,560	14,700	18,400
Capital Outlay	0	0	0
Debt & Contingencies	0	0	0
Transfers	280	2,000	1,950
Total	\$ 39,840	\$ 16,700	\$ 20,350

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



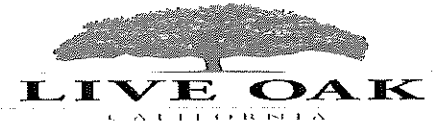
Acct #	Description	Actual Expenditures FY 2018-19	Adopted Budget FY 2019-20	Actuals Thru 5-31-20 FY 2019-20	Projected FY 2019-20	Adopted Budget FY 2020-21
5323	Communications	\$ 375	\$ 400	\$ 350	\$ 381	\$ 400
5340	Professional Srvc-Fee Related <i>\$4,000 plan check outsourced</i>	4,826	4,000	2,147	4,061	5,000
5341	Professional Services	33,156	10,000	6,607	10,885	12,000
5353	Special Dept Expense	1,203	300	426	597	1,000
	Total Services and Supplies	39,560	14,700	9,530	15,924	18,400
5903	Legal Cost Transfer	80	400	265	288	300
5905	Finance Cost Transfer	100	800	698	710	800
5909	General Government Transfer	100	800	800	800	850
	Total Interfund Transfers	280	2,000	1,763	1,798	1,950
	Total Department Expenditures	\$ 39,840	\$ 16,700	\$ 11,293	\$ 17,722	\$ 20,350

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



Acct #	Description	Actual Expenditures FY 2018-19	Adopted Budget FY 2019-20	Actuals Thru 5-31-20 FY 2019-20	Projected FY 2019-20	Adopted Budget FY 2020-21
5003	Salaries Permanent	\$ 75,309	\$ 141,100	\$ 133,757	\$ 146,000	\$ 179,878
5005	Salaries Extra Help	9,966	13,700	11,864	12,100	13,650
5007	Overtime	2,101	2,000	2,601	2,700	3,000
5009	Certificate Pay	0	0	0	0	12,000
5011	Car Allowance	2,718	900	2,350	2,500	2,500
5012	Bilingual Pay	1,000	-	813	1,000	1,000
5013	Social Security	5,608	9,800	8,964	9,700	12,385
5015	Medicare	1,312	2,300	2,097	2,300	2,806
5017	Unemployment Insurance	1,190	2,800	1,694	1,700	2,477
5019	Workers Compensation	5,725	11,200	5,885	6,000	10,047
5021	CalPERS City employer rate	5,391	12,600	12,074	13,200	13,809
5023	CalPERS Employee rate paid by City	0	3,700	0	0	4,073
5025	Health Insurance	32,751	52,300	46,144	50,500	58,706
5027	Dental Insurance	1,391	2,900	2,203	2,400	3,204
5029	Vision Insurance	310	500	449	500	637
5031	Life Insurance	296	400	369	400	391
	Total Salaries & Benefits	145,068	256,200	231,264	251,000	320,563
5303	Operating Supplies	10,452	10,000	8,710	10,500	12,000
	<i>\$1,000 painting supplies</i>					
	<i>\$1,500 misc supplies</i>					
	<i>\$3,000 routine ground bark</i>					
5305	Chemicals (pesticides, etc)	2,446	4,500	1,999	2,400	3,500
	<i>\$1,300 Soccer Park</i>					
	<i>\$1,700 all other parks</i>					
5307	Fuel	7,631	5,900	7,696	8,700	9,000
5309	Safety Items	2,509	2,200	2,492	2,492	2,800
5311	Repair & Maintenance	10,563	15,300	14,736	21,500	22,000
	<i>\$3,000 tree removal</i>					
	<i>\$3,000 current tree trimming</i>					
	<i>\$3,100 Soccer Park</i>					
	<i>\$6,200 all other parks</i>					
5313	Repair & Maint Buildings	4,046	20,000	1,565	2,000	20,000
	<i>\$5,000 LL bldgs</i>					
	<i>\$15,000 Memorial Park Repairs</i>					
5315	Repair & Maint Vehicles	5,223	7,000	11,659	12,200	12,500
5317	Maint & Service Contracts	0	0	0	0	0
5319	Small Tools and Equip.	7,751	6,000	3,520	6,200	4,000
5323	Communications	4,288	4,200	2,596	2,900	2,900
	<i>\$2,400 cell phone exp (4)</i>					
	<i>\$1,800 phone allowances (8)</i>					
5325	Advertising	733	1,000	0	0	500
5331	Travel, Lodging & Meals	2,994	3,000	4,715	4,715	4,000

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



Acct #	Description	Actual Expenditures FY 2018-19	Adopted Budget FY 2019-20	Actuals Thru 5-31-20 FY 2019-20	Projected FY 2019-20	Adopted Budget FY 2020-21
5335	Professional Development	1,415	1,000	3,589	3,589	4,000
5337	Licenses & Permits	172	200	327	327	400
5339	Utilities	30,572	26,600	325	26,300	29,000
	<i>\$5,000 Soccer Park</i>					
	<i>\$2,400 little league fields</i>					
	<i>\$21,000 City Water</i>					
5341	Professional Services	6,465	7,000	5,527	6,000	7,000
	<i>\$3,000 uniform cleaning</i>					
	<i>\$1,000 tests, physicals, livescans</i>					
5343	Liability Insurance	4,911	5,200	4,561	4,561	4,700
5345	Property & Other Insurance	3,395	3,500	4,562	4,562	4,700
5349	Fidelity Insurance	48	100	50	100	100
5353	Special Dept Expense	8,225	3,000	621	621	3,000
	Total Services/Supplies	<u>113,839</u>	<u>125,700</u>	<u>79,250</u>	<u>119,667</u>	<u>146,100</u>
5703	Park Improvements	0	0	0	0	24,000
	<i>Rehab baseball fields</i>					
5703	Capital Outlay & Equipment	0	0	0	0	17,000
	<i>\$7K trash receptacles</i>					
	<i>\$10K Replace ATV soccer park</i>					
	Total Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>41,000</u>
5903	Legal Cost Transfer	1,199	3,600	2,393	2,600	2,700
5905	Finance Cost Transfer	2,201	6,400	5,554	5,646	5,800
5909	General Govt Transfer	1,499	6,500	6,501	6,501	6,800
5911	Parks Contra - Transfer	(63,500)	(58,600)	0	(58,600)	(58,600)
	Total Interfund Transfers	<u>(58,601)</u>	<u>(42,100)</u>	<u>14,448</u>	<u>(43,853)</u>	<u>(43,300)</u>
	Total Department Expenditures	<u>\$ 200,306</u>	<u>\$ 339,800</u>	<u>\$ 324,962</u>	<u>\$ 326,814</u>	<u>\$ 464,363</u>

5913: Includes \$58,600 from Fund 27 CFD 2004 Parks

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



Acct #	Description	Actual Expenditures FY 2018-19	Adopted Budget FY 2019-20	Actuals Thru 5-31-20 FY 2019-20	Projected FY 2019-20	Adopted Budget FY 2020-21
5003	Salaries Permanent	\$ 86,137	\$ 150,700	\$ 89,597	\$ 101,000	\$ 110,528
5005	Salaries Extra Help	55,413	27,600	39,868	43,000	34,000
	<i>Assumes regular programs Jan 2021</i>					
5007	Overtime	521	500	549	650	800
5011	Car Allowance	2,183	3,000	1,793	2,000	2,400
5012	Bilingual Pay	963	0	1,725	1,900	2,000
5013	Social Security	9,196	11,200	7,882	8,600	9,377
5015	Medicare	2,150	2,700	1,843	2,000	2,298
5017	Unemployment Insurance	4,098	3,300	2,956	3,100	3,100
5019	Workers Compensation	3,673	10,500	3,775	3,775	6,300
5021	CalPERS City employer rate	7,461	10,900	7,863	8,800	8,089
5023	CalPERS Employee rate paid by C	2,308	700	2,305	2,504	706
5025	Health Insurance	39,716	41,000	42,433	46,500	47,256
5027	Dental Insurance	2,255	2,300	2,225	2,400	2,389
5029	Vision Insurance	487	400	471	500	464
5031	Life Insurance	314	300	285	300	283
	Total Salaries & Benefits	216,875	265,100	205,570	227,029	229,990
5323	Communications	0	0	551	600	600
5335	Professional Development	0	1,000	0	0	500
5341	Professional Services	0	500	734	734	500
5343	Liability Insurance	3,471	3,600	4,164	4,164	4,300
5349	Fidelity Insurance	38	100	40	82	100
5351	Community Promotion	11,317	14,000	8,472	8,485	11,000
	<i>\$3,000 holiday decorations</i>					
5353	Special Dept Expense	7	0	787	787	1,000
Youth Programs						
5357	Basketball	2,548	3,300	3,202	3,202	2,000
5365	Swimming	800	1,000	200	200	500
5367	Tennis	0	0	58	58	100
5369	Wrestling	2,389	3,300	4,723	4,723	0
5371	Youth Soccer	14,400	12,900	13,867	13,867	14,000
5380	Skate Park Events	0	500	0	0	0
5399	Other Youth Programs	1,607	5,000	1,450	1,450	2,300
	<i>\$1,500 summer camp</i>					
Adult Programs						
5362	Basketball	291	2,600	3,106	3,106	1,500
	<i>Shorter season 16 teams</i>					
5364	Adult Aerobics/Zumba	0	100	0	0	500
5372	Adult Soccer	8,279	6,000	4,964	4,964	2,000
	<i>Spring seasons only</i>					
	Total Services/Supplies	45,147	53,900	46,318	46,422	40,900

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



Acct #	Description	Actual Expenditures FY 2018-19	Adopted Budget FY 2019-20	Actuals Thru 5-31-20 FY 2019-20	Projected FY 2019-20	Adopted Budget FY 2020-21
RECREATION EXPENDITURES cont.						
5705	Capital Equipment <i>New Wrestling Mat</i>	0	6,500	7,578	7,578	0
5903	Legal Cost Transfer	1,359	3,100	2,060	2,238	2,300
5905	Finance Cost Transfer	2,598	5,500	4,775	4,854	4,900
5909	General Govt Transfer	1,800	5,500	5,499	5,499	5,600
5911	Recreation Contra - Transfer	(20,000)	(20,000)	0	(20,000)	(20,000)
	Total Interfund Transfers	(14,243)	(5,900)	12,334	(7,409)	(7,200)
	Total Department Expenditures	<u>\$ 247,779</u>	<u>\$ 319,600</u>	<u>\$ 271,800</u>	<u>\$ 273,620</u>	<u>\$ 263,690</u>

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

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



Acct #	Description	Actual Expenditures FY 2018-19	Adopted Budget FY 2019-20	Actuals Thru 5-31-20 FY 2019-20	Projected FY 2019-20	Adopted Budget FY 2020-21
5003	Salaries Permanent	\$ 20,471	\$ 5,100	\$ 22,198	\$ 22,198	\$ 5,657
5005	Salaries Extra Help	21,904	50,000	22,022	22,022	25,000
5007	Overtime	122	100	92	100	100
5009	Certificate Pay	0	0	0	0	1,500
5011	Car Allowance	588	0	550	600	300
5012	Bilingual Pay	225	0	413	450	200
5013	Social Security	2,946	3,400	2,716	2,831	1,962
5015	Medicare	689	800	635	662	445
5017	Unemployment Insurance	1,817	1,800	1,543	1,543	1,200
5019	Workers Compensation	4,327	4,300	4,447	4,447	1,250
5021	CalPERS City employer rate	1,701	700	1,820	1,976	746
5023	CalPERS Employee rate paid by	385	400	384	417	453
5025	Health Insurance	8,250	2,500	9,820	10,717	2,547
5027	Dental Insurance	449	200	443	483	141
5029	Vision Insurance	96	100	103	113	28
5031	Life Insurance	66	100	62	67	17
	Total Salaries & Benefits	64,036	69,500	67,248	68,626	41,546
5303	Operating Supplies	296	1,500	277	277	700
5305	Chemicals	14,033	12,000	8,878	10,385	12,500
5309	Safety Items	1,787	2,500	145	338	1,200
5311	Repair & Maintenance	453	16,500	0	0	13,000
	<i>\$12,000 pool surfacing repairs</i>					
5319	Small Tools and Equipment	3,245	500	0	0	500
5323	Communications	248	200	295	343	300
5337	Licenses & Permits	784	900	784	784	900
5339	Utilities	0	3,300	0	0	0
5341	Professional Services	2,445	0	0	0	0
5343	Liability Insurance	3,019	3,100	3,442	3,442	3,500
5345	Property & Equip Insurance	1,132	1,100	1,521	1,521	1,600
5349	Fidelity Insurance	28	0	30	61	100
5353	Special Dept Expense	2,940	4,000	0	0	3,000
	<i>\$2,200 lifeguard certifications</i>					
	Total Services and Supplies	30,410	45,600	15,372	17,151	37,300
5903	Legal Cost Transfer	958	1,200	797	866	900
5905	Finance Cost Transfer	1,799	2,200	1,909	1,941	2,100
5909	General Government Transfer	1,201	2,200	2,202	2,202	2,300
5911	Pool Contra - Transfer	(20,000)	(20,000)	0	(20,000)	(20,000)
	Total Interfund Transfers	(16,042)	(14,400)	4,908	(14,991)	(14,700)
	Total Department Expenditures	\$ 78,404	\$ 100,700	\$ 87,528	\$ 70,786	\$ 64,146

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

City of Live Oak
 General Fund 10
 Department Expenditures Facility Maintenance



Acct #	Description	Actual Expenditures FY 2018-19	Adopted Budget FY 2019-20	Actuals Thru 5-31-20 FY 2019-20	Projected FY 2019-20	Adopted Budget FY 2020-21
5003	Salaries Permanent	\$ 10,337	0	\$ 6,786	\$ 7,234	\$ 7,400
5005	Salaries Extra Help	408	0	3,192	3,459	3,500
5007	Overtime	30	0	0	0	0
5011	Car Allowance	166	0	180	196	200
5012	Bilingual Pay	31	0	38	44	50
5013	Social Security	713	0	627	671	697
5015	Medicare	167	0	147	157	158
5017	Unemployment Insurance	478	0	454	489	489
5019	Workers Compensation	60	0	62	62	440
5021	CalPERS City employer rate	92	0	72	83	84
5025	Health Insurance	962	0	784	889	900
5027	Dental Insurance	40	0	31	36	40
5029	Vision Insurance	7	0	5	6	7
5031	Life Insurance	7	0	5	6	7
	Total Salaries & Benefits	13,498	0	12,383	13,332	13,972
5303	Operating Supplies	437	0	667	700	800
5309	Safety Items	144	0	318	400	500
5313	Repair & Maint Buildings	38,466	18,000	45,167	48,000	47,000
	<i>\$4,800 generator servicing</i>					
	<i>\$4,000 Boy Scout Bldg lot</i>					
5323	Communications	6,982	6,600	8,589	9,500	9,700
5337	Licenses & Permits	2,084	2,100	1,862	1,862	2,100
5339	Utilities	35,550	25,100	23,900	27,200	28,500
	<i>Includes \$1,500 Boy Scout bldg</i>					
5345	Property & Equip Insurance	3,535	3,600	3,558	3,558	3,800
	Total Services and Supplies	87,198	55,400	84,061	91,220	92,400
5705	Furniture/Equipment	1,097	0	0	0	0
	Total Department Expenditures	\$ 101,793	\$ 55,400	\$ 96,444	\$ 104,552	\$ 106,372



Water & Sewer Operations

City of Live Oak
Fund 12
Department 1200 - Water Enterprise



Acct #	Description	Actuals FY 2018-19	Adopted Budget FY 2019-20	Actuals Thru 5-31-20 FY 2019-20	Projected FY 2019-20	Adopted Budget FY 2020-21
REVENUES						
4169	Services Charges	\$ 873,133	\$ 916,500	\$ 792,661	\$ 873,379	\$ 920,000
4405	Penalty Charges	6,453	7,100	4,434	4,434	4,000
4404	Services Miscellaneous	0	1,000	1,413	1,913	1,500
4401	Interest Earnings	1,977	800	353	352	0
4172	Contributed Capital Grants	577,087	0	0	0	0
	TOTAL FUND REVENUES	\$ 1,458,650	\$ 925,400	\$ 798,861	\$ 880,078	\$ 925,500
EXPENDITURES						
5001	Salaries Elected	1,951	2,400	2,000	2,182	1,896
5003	Salaries Permanent	184,043	266,198	249,853	274,015	271,668
5005	Salaries Extra Help	22,091	7,800	23,080	23,251	10,000
5000	Salary Savings vacant positions	0	(15,000)	0	0	(15,000)
5006	Outsourced Personnel	22,512	0	0	0	0
5007	Overtime	3,241	3,000	4,255	4,510	4,500
5010	Technology Allowance	0	0	225	247	300
5011	Car Allowance	1,095	1,700	1,537	1,699	1,700
5012	Bilingual Pay	0	0	3,355	3,687	3,700
5013	Social Security	12,633	16,780	17,561	19,067	16,876
5015	Medicare	2,954	3,888	4,107	4,459	4,008
5017	Unemployment Insurance	2,610	2,074	2,847	2,853	1,953
5019	Workers Compensation	11,843	16,780	12,173	12,173	17,625
5020	CalPERS Unfunded Liability	38,323	25,800	23,938	26,114	19,100
	<i>\$191,000 annually 10% to Water</i>					
5021	CalPERS City employer rate	16,449	26,410	25,533	27,851	26,938
5022	Noncash pension expense GASB I	41,292	0	0	0	0
5023	CalPERS Employee rate paid by C	5,885	6,700	5,597	6,069	6,163
5025	Health Insurance	49,194	50,865	62,194	68,097	44,524
5027	Dental Insurance	3,706	3,400	3,549	3,901	3,347
5029	Vision Insurance	734	645	808	886	673
5031	Life Insurance	682	750	741	818	658
5024	OPEB ARC Expense	187	0	0	0	0
	Total Salaries & Benefits	421,425	420,190	443,353	481,879	420,629
5301	Office Supplies	2,579	2,800	1,841	2,012	2,200
5303	Operating Supplies	3,611	2,200	3,301	3,374	3,500
5305	Chemicals	25,245	26,000	30,376	37,433	38,000
5307	Fuel	3,429	4,500	2,644	2,924	3,500
5309	Safety Items	1,118	1,000	753	753	800
5311	Repair & Maintenance	29,952	30,000	28,104	31,961	42,000
	<i>\$10K tree trimming</i>					
5312	Repair Distribution System	0	15,000	0	182	12,000
	<i>\$7K booster pump interface</i>					
5313	Repair & Maint Buildings	54	500	0	0	500
5315	Repair & Maint Vehicles	3,841	3,500	1,427	4,248	4,000

City of Live Oak
Fund 12
Department 1200 - Water Enterprise



Acct #	Description	Actuals FY 2018-19	Adopted Budget FY 2019-20	Actuals Thru 5-31-20 FY 2019-20	Projected FY 2019-20	Adopted Budget FY 2020-21
WATER EXPENDITURES cont.						
5317	Maint & Service Contracts <i>\$2,000 Tesco Electrical maint</i> <i>\$5,000 uniform services</i>	16,058	19,600	10,654	10,654	15,000
5319	Small Tools and Equip	3,238	3,000	771	1,912	2,500
5321	Rents & Leases	8,450	6,700	5,000	6,143	6,200
5323	Communications	1,828	4,000	3,903	4,204	4,200
5325	Advertising	0	500	0	0	500
5327	Postage	6,103	7,000	5,163	5,640	5,800
5329	Printing & Copying	3,759	3,600	2,699	3,768	3,900
5331	Travel, Lodging & Meals	200	0	305	969	1,000
5333	Dues & Subscriptions	4,049	5,400	0	0	4,000
5335	Professional Dev	759	1,000	4,758	6,023	4,000
5337	Licenses & Permits	13,125	18,000	15,611	15,764	16,000
5339	Utilities	161,652	170,000	146,483	190,532	195,000
5341	Professional Services <i>\$13,000 audit services</i> <i>\$39,500 accounting services 20%</i> <i>\$10,000 City Engineer</i> <i>\$11,000 Yuba City Lab</i> <i>\$7,000 Alliant Networking Service</i>	182,474	164,000	93,091	102,668	120,000
5343	Liability Insurance	15,397	15,400	12,810	12,810	13,000
5345	Property & Other Insur	11,709	11,700	15,471	15,471	15,500
5347	Vehicle Insurance	0	0	0	0	0
5349	Fidelity Insurance	199	200	210	429	500
5353	Special Dept Expense	175	200	0	0	500
	Total Services/Supplies	499,004	515,800	385,375	459,874	514,100
5501	Principal	40,000	40,000	0	40,000	40,000
5503	Interest	44,200	43,500	3,148	43,500	41,800
	Total Debt Service	84,200	83,500	3,148	83,500	81,800
5705	Capital Projects <i>MXU meters replace 325 units</i>	0	0	775	775	75,000
5705	Grant Funded Projects	577,087	0	0	0	0
	Total Capital Outlay	577,087	0	775	775	75,000
5903	Legal Cost Transfer	7,760	8,200	5,448	5,919	6,000
5905	Finance Cost Transfer	14,897	14,700	12,759	12,971	13,000
5909	General Govt Transfer	10,101	14,900	14,899	14,899	15,000
5911	Engineering Transfer	1,200	5,400	3,062	3,170	3,200
	Total Interfund Transfers	33,958	43,200	36,168	36,959	37,200
	TOTAL FUND EXPENDITURES	\$ 1,615,674	\$ 1,062,690	\$ 868,819	\$ 1,062,987	\$ 1,128,729

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



Acct #	Description	Actuals FY 2018-19	Adopted Budget FY 2019-20	Actuals Thru 5-31-20 FY 2019-20	Projected FY 2019-20	Adopted Budget FY 2020-21
REVENUES						
4401	Services Charges	\$ 2,272,082	\$ 2,332,000	\$ 2,123,054	\$ 2,318,010	\$ 2,355,000
4405	Penalty Charges	17,706	20,500	10,289	10,289	10,200
4169	Interest Earnings	68,096	43,700	39,524	45,000	32,000
	TOTAL FUND REVENUES	\$ 2,357,884	\$ 2,396,200	\$ 2,172,867	\$ 2,373,299	\$ 2,397,200
EXPENDITURES						
5001	Salaries Elected	\$ 1,951	\$ 2,400	\$ 1,982	\$ 2,164	\$ 1,896
5003	Salaries Permanent	265,955	450,098	337,958	370,190	573,268
5005	Salaries Extra Help	26,133	20,200	26,819	26,990	29,000
5006	Outsourced Personnel	33,768	0	0	0	0
5007	Overtime	2,803	2,500	3,813	4,039	4,000
5009	Certificate Pay	0	0	0	0	17,000
5010	Technology Allowance	0	0	450	495	500
5011	Car Allowance	4,279	3,200	5,445	5,960	6,000
5013	Social Security	18,118	28,020	23,558	25,577	35,575
5015	Medicare	4,238	6,582	5,510	5,982	8,411
5017	Unemployment Insurance	2,918	3,160	3,238	3,244	3,537
5019	Workers Compensation	40,098	30,680	41,216	41,216	37,911
5020	CalPERS Unfunded Liability	18,395	71,920	63,834	71,920	76,400
	<i>\$191,000 annually 40% to Sewer</i>					
5021	CalPERS City employer rate	26,946	42,700	37,106	40,428	64,293
5022	Noncash pension expense GASB 68	29,022	0	0	0	0
5023	CalPERS Employee rate paid by City	12,832	11,000	12,047	13,057	11,580
5024	OPEB Expense - GASB 75	187	0	0	0	0
5025	Health Insurance	60,043	92,928	74,019	81,077	111,738
5027	Dental Insurance	4,199	5,760	4,366	4,773	6,146
5029	Vision Insurance	818	1,072	912	1,001	1,214
5031	Life Insurance	815	880	896	985	1,199
	Total Salaries & Benefits	553,518	773,100	643,169	699,098	989,668
5301	Office Supplies	2,898	3,400	1,988	2,226	2,800
5303	Operating Supplies	12,156	4,000	4,925	5,251	6,000
	<i>\$3,000 grease/oil</i>					
5305	Chemicals	1,982	4,000	8,663	10,469	11,000
	<i>\$2,000 polymers</i>					
5307	Fuel	9,597	7,200	12,475	13,502	14,000
5308	Inventory	2,584	22,000	9,857	13,769	15,000
	<i>\$15,000 UV lights</i>					
	<i>\$7,000 spare parts sludge press</i>					
	<i>\$2,000 lift station backup radio</i>					
5309	Safety Items	1,559	2,600	2,202	2,635	3,000

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



Acct #	Description	Actuals FY 2018-19	Adopted Budget FY 2019-20	Actuals Thru 5-31-20 FY 2019-20	Projected FY 2019-20	Adopted Budget FY 2020-21
SEWER EXPENDITURES cont.						
5311	Repair/Maint WWTP <i>\$15,000 clarifier repair</i> <i>\$25,000 backup pump</i> <i>\$50,000 oxidation ditch</i> <i>\$35,000 lagoon clean out</i> <i>\$5,000 misc plant repairs</i>	86,753	75,000	76,807	88,858	130,000
5312	Repairs/Maint Collection System <i>\$7,000 pressure sensors lift stations</i> <i>\$50,000 various line repairs</i> <i>\$9,000 misc lift station repairs</i>	66,266	65,000	35,200	39,136	75,000
5313	Repair & Maint Buildings <i>\$7,000 alarm chemical bldg</i>	393	3,000	66	66	9,000
5315	Repair & Maint Vehicles <i>\$5,000 routine maint 5 vehicles</i> <i>\$3,000 trans work unit 117</i> <i>\$2,000 routine maint vac truck</i>	4,826	6,500	1,602	2,239	4,000
5317	Maint & Service Contracts <i>\$18,000 UV Coombs Hopkins</i> <i>\$15,000 SCADA Stantec</i> <i>\$7,000 electrical maint Tesco</i> <i>\$15,000 generator servicing</i> <i>\$5,000 Hach</i>	34,044	49,500	20,049	20,049	35,000
5319	Small Tools and Equip	8,630	9,900	4,614	10,257	10,500
5321	Rents & Leases <i>\$1,500 copier lease</i>	10,084	7,300	10,022	12,683	12,500
5323	Communications	6,519	8,500	9,059	10,394	10,500
5325	Advertising	1,450	0	0	0	500
5327	Postage	6,122	7,000	5,113	5,551	5,800
5329	Printing & Copying	4,142	4,200	2,698	3,767	4,000
5331	Travel, Lodging & Meals	0	0	0	0	500
5333	Dues & Subscriptions	1,395	2,000	10	10	1,500
5335	Professional Dev	541	30,000	125	125	8,000
5337	Licenses & Permits <i>\$7,000 WWTP permit SWRCB</i> <i>\$3,000 FRAQMD generators</i> <i>\$2,000 SWRCP LS permit</i> <i>\$1,000 Sutter Co permit</i>	19,728	19,000	17,758	20,125	21,000
5339	Utilities	45,598	24,400	25,666	31,721	33,000
5912	Utilities - Sewage Plant	137,169	108,400	129,029	159,788	164,000

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



Acct #	Description	Actuals FY 2018-19	Adopted Budget FY 2019-20	Actuals Thru 5-31-20 FY 2019-20	Projected FY 2019-20	Adopted Budget FY 2020-21
SEWER EXPENDITURES cont.						
5341	Professional Services <i>\$22,000 audit 50% share</i> <i>\$69,000 accounting services 35%</i> <i>\$65,000 Yuba City Lab</i> <i>\$20,000 Bill Lewis</i>	487,382	190,000	212,418	231,653	190,000
5343	Liability Insurance	33,407	33,400	27,114	27,114	28,000
5345	Property & Other Insurance	38,177	38,200	50,294	50,294	52,000
5349	Fidelity Insurance	342	0	359	736	800
5353	Special Departmental Expense	280	400	0	0	500
5360	Sludge Removal	13,848	30,000	10,306	10,306	15,000
	Total Services/Supplies	1,037,872	754,900	678,419	772,724	862,900
5501	Principal	0	276,000	0	276,000	280,000
5503	Interest	84,129	84,000	99,894	84,000	78,250
	Total Debt Service	84,129	360,000	99,894	360,000	358,250
5701	Buildings & Structures <i>\$90,000 plant filter rehab</i> <i>\$20,000 misc bldg repairs</i>	0	182,500	83,156	83,156	110,000
5705	Capital Projects <i>\$740,000 "P" Street lift station</i> <i>\$210,000 engineering/contingencies</i> <i>\$750,000 solar project</i>	0	895,000	1,276	8,475	1,700,000
	Total Capital Outlay	0	1,077,500	84,432	91,631	1,810,000
5903	Legal Cost Transfer	17,756	14,600	9,702	10,540	10,800
5905	Finance Cost Transfer	33,799	26,000	22,569	22,946	23,200
5909	General Govt Transfer	23,200	26,500	26,502	26,502	26,800
5911	Engineering Cost Transfer	2,900	9,700	5,505	5,698	6,100
	Total Interfund Transfers	77,655	76,800	64,278	65,686	66,900
	TOTAL FUND EXPENDITURES	\$ 1,753,174	\$ 3,042,300	\$ 1,570,192	\$ 1,989,139	\$ 4,087,718



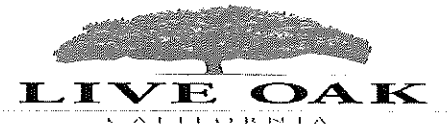
Streets & Roads Departments

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



Acct #	Description	Actual Revenues FY 2018-19	Adopted Budget FY 2019-20	Actuals Thru 5-31-20 FY 2019-20	Projected FY 2019-20	Adopted Budget FY 2020-21
REVENUES						
4157	Cal Trans Reimbursement	\$ 7,341	\$ 8,000	\$ 6,673	\$ 7,400	\$ 7,500
4158	Recology Road Maint	10,313	0	4,892	4,892	0
4169	Interest Earnings	(23)	2,900	4,703	5,700	4,000
4500	2103 Gas Tax	26,937	74,900	49,549	65,042	74,691
4501	2105 Gas Tax	45,691	48,900	35,498	45,130	46,857
4503	2106 Gas Tax	28,693	33,500	24,798	31,642	32,692
4505	2107 Gas Tax	59,784	64,100	43,480	56,369	56,369
4507	2107.5 Gas Tax	2,000	2,000	2,000	2,000	2,000
4508	State Gas Tax Rehab	0	145,300	131,348	147,237	151,930
4509	State Gas Tax Prior Yrs	0	0	9,938	9,938	0
4601	Grant Proceeds	17,083	0	0	0	0
TOTAL FUND REVENUES		\$ 197,819	\$ 379,600	\$ 312,879	\$ 375,350	\$ 376,039

City of Live Oak
Fund 14
Department 1400 Streets/Roads



Acct #	Description	Actual Expenditures FY 2018-19	Adopted Budget FY 2019-20	Actuals Thru 5-31-20 FY 2019-20	Projected FY 2019-20	Adopted Budget FY 2020-21
EXPENDITURES						
5003	Salaries Permanent	\$ 36,349	\$ 123,300	\$ 86,853	\$ 94,847	\$ 126,507
5005	Salaries Extra Help	9,965	17,200	11,864	12,035	13,650
5007	Overtime	1,542	1,500	2,487	2,625	3,000
5011	Car Allowance	25	0	0	0	0
5012	Bilingual Pay	150	0	275	300	300
5013	Social Security	2,904	8,500	6,274	6,773	8,275
5015	Medicare	679	2,000	1,467	1,583	1,966
5017	Unemployment Insurance	835	2,500	1,263	1,269	2,325
5019	Workers Compensation	2,234	9,800	2,296	2,296	9,123
5019	CalPERS Unfunded Liability	0	17,200	15,958	17,409	19,100
	<i>\$191,000 annually 10% to Streets</i>					
5021	CalPERS City employer rate	2,498	10,100	9,144	9,978	10,439
5023	CalPERS Employee rate paid by City	384	1,600	384	417	2,307
5025	Health Insurance	6,429	12,000	16,593	18,250	15,176
5027	Dental Insurance	531	800	1,118	1,200	1,171
5029	Vision Insurance	101	100	190	209	243
5031	Life Insurance	116	200	218	239	266
	Total Salaries & Benefits	64,742	206,800	156,384	169,430	213,848
5301	Office Supplies	2,446	2,700	1,742	1,913	2,500
5303	Operating Supplies	3,199	2,700	1,307	1,388	2,000
5305	Chemicals	0	0	255	255	500
5307	Fuel	801	800	230	230	500
5308	Signs	1,040	1,000	1,342	1,588	1,500
5309	Safety Items	2,125	2,000	1,814	1,814	2,000
5311	Repair & Maintenance	27,449	7,000	0	0	12,000
	<i>\$10,000 tree trimming</i>					
5315	Repair & Maint Vehicles	4,050	2,500	2,332	2,610	3,000
5319	Small Tools and Equip	1,581	1,500	1,506	2,655	2,000
5321	Rents & Leases	179	300	390	696	800
5323	Communications	1,998	2,100	1,377	1,461	1,500
5329	Printing & Copying	696	800	146	242	500
5331	Travel, Lodging & Meals	0	1,000	0	0	500
5333	Dues & Subscriptions	815	1,100	1,062	1,062	1,000
5335	Professional Dev.	0	1,000	0	0	500
5337	Licenses & Permits	1,171	1,600	961	961	1,200
5339	Utilities	1,353	1,500	1,579	1,830	2,000
5341	Professional Services	11,097	28,000	15,985	23,083	25,000
	<i>\$19,700 accounting services 10%</i>					
5341	Street Sweeping Services	22,809	22,500	14,515	22,000	23,000
5343	Liability Insurance	3,242	4,400	3,341	3,341	3,500
5345	Property & Other Insur	1,553	2,100	1,815	1,845	1,900
5353	Special Department Expense	0	57,500	0	0	0
	Total Services and Supplies	87,604	144,100	51,699	68,974	87,400

Acct #	Description	Actual Expenditures FY 2018-19	Adopted Budget FY 2019-20	Actuals Thru 5-31-20 FY 2019-20	Projected FY 2019-20	Proposed Budget FY 2020-21
EXPENDITURES cont.						
5703	Vehicles & Heavy Equip	0	0	0	0	62,000
	\$32,000 Pickup Truck					
	\$10,000 flail mower					
	\$20,000 tractor split w/Sewer					
5705	Capital Projects	0	0	0	0	50,000
	\$50K traffic devices					
	Total Equipment & Projects	0	0	0	0	112,000
5901	Interfund Transfer	26,012	0	0	0	0
5903	Legal Cost Transfer	1,120	2,500	1,661	1,804	1,900
5905	Finance Cost Transfer	2,100	4,300	3,735	3,797	3,900
5909	General Govt Transfer	1,400	4,400	4,399	4,399	4,500
5911	Engineering Transfer	201	1,600	909	941	1,000
	Total Interfund Transfers	30,833	12,800	10,704	10,941	11,300
TOTAL FUND EXPENDITURES		\$ 183,179	\$ 363,700	\$ 218,787	\$ 249,345	\$ 424,548

City of Live Oak
Fund 14
Department 1415 - Storm Drains



Acct #	Description	Actual Expenditures FY 2018-19	Adopted Budget FY 2019-20	Actuals Thru 5-31-20 FY 2019-20	Projected FY 2019-20	Adopted Budget FY 2020-21
EXPENDITURES						
5311	Repair & Maintenance <i>\$1,500 generator servicing</i>	0	\$ 2,500	0	0	\$ 1,500
5337	Licenses & Permits	320	0	352	352	400
5339	Utilities	1,699	0	1,179	1,401	1,500
5341	Professional Services	388	0	0	0	0
	Total Services and Supplies	2,407	2,500	1,531	1,753	3,400
TOTAL FUND EXPENDITURES		\$ 2,407	\$ 2,500	\$ 1,531	\$ 1,753	\$ 3,400

City of Live Oak
Fund 15
Department 1500 - Streets/Roads



Acct #	Description	Actuals FY 2018-19	Adopted Budget FY 2019-20	Actuals Thru 5-31-20 FY 2019-20	Projected FY 2019-20	Adopted Budget FY 2020-21
REVENUES						
4511	Transportation Tax Non Transit	\$ 403,657	\$ 409,100	0	\$ 409,100	\$ 390,000
4169	Interest Earnings	13,367	7,200	7,171	8,000	5,000
	TOTAL FUND REVENUES	\$ 417,024	\$ 416,300	\$ 7,171	\$ 417,100	\$ 395,000
EXPENDITURES						
5333	Dues & Subscriptions	\$ 815	0	\$ 1,062	\$ 1,062	\$ 1,000
5341	Professional Services	2,960	15,000	2,177	8,511	15,000
	Total Services and Supplies	3,775	15,000	3,239	9,573	16,000
5705	Capital Projects	0	798,000	0	798,000	370,000
5901	Interfund Transfer	382,749	0	0	0	0
5903	Legal Cost Transfer	158	100	66	72	100
5905	Finance Cost Transfer	200	300	261	265	300
5909	General Govt Transfer	198	300	298	298	300
5911	Engineering Cost Transfer	0	100	55	57	100
	Total Interfund Transfers	383,305	800	680	692	800
	TOTAL FUND EXPENDITURES	\$ 387,080	\$ 813,800	\$ 3,919	\$ 808,265	\$ 386,800

5705 Set aside of \$370,000 for Highway 99 utility re-location project



Other Operating Funds

City of Live Oak
Fund 17
Department 1700 - COPS



Acct #	Description	Actuals FY 2018-19	Adopted Budget FY 2019-20	Actuals Thru 5-31-20 FY 2019-20	Projected FY 2019-20	Adopted Budget FY 2020-21
REVENUES						
4607	COPS Grant	\$ 111,221	\$ 100,000	\$ 254,618	\$ 254,618	\$ 100,000
4169	Interest Earnings	6,123	3,500	3,782	4,500	3,000
	TOTAL FUND REVENUES	\$ 117,344	\$ 103,500	\$ 258,400	\$ 259,118	\$ 103,000
EXPENDITURES						
5319	Small Tools and Equipment <i>Replace in-car cameras</i>	\$ 42,054	\$ 18,000	\$ 92,683	\$ 92,683	\$ 75,000
5337	Licenses & Permits <i>LGCrimes software Patrol MDT's LGDispatch software GPS tracking</i>	0	15,100	0	0	5,000
5353	Special Departmental Expense Total Services and Supplies	30 42,084	40,000 73,100	41,951 134,634	41,951 134,634	20,000 100,000
5703	Vehicles & Equipment <i>\$45K traffic motorcycle</i>	69,137	90,000	0	0	45,000
	TOTAL FUND EXPENDITURES	\$ 111,221	\$ 163,100	\$ 134,634	\$ 134,634	\$ 145,000

City of Live Oak
Fund 18
Department 1800 - Sidewalk Improvement



Acct #	Description	Actuals FY 2018-19	Adopted Budget FY 2019-20	Actuals Thru 5-31-20 FY 2019-20	Projected FY 2019-20	Adopted Budget FY 2020-21
REVENUES						
4169	Interest Earnings	\$ 318	\$ 300	\$ 180	\$ 230	\$ 200
	TOTAL FUND REVENUES	<u>\$ 318</u>	<u>\$ 300</u>	<u>\$ 180</u>	<u>\$ 230</u>	<u>\$ 200</u>
EXPENDITURES						
5705	Capital Projects	0	\$ 17,500	0	0	\$ 17,500
	TOTAL FUND EXPENDITURES	<u>0</u>	<u>\$ 17,500</u>	<u>0</u>	<u>0</u>	<u>\$ 17,500</u>

Acct 5705: Provides \$17,500 for sidewalk projects

City of Live Oak
Fund 20
Department 2000 - Street Lighting



Acct #	Description	Actuals FY 2018-19	Adopted Budget FY 2019-20	Actuals Thru 5-31-20 FY 2019-20	Projected FY 2019-20	Adopted Budget FY 2020-21
REVENUES						
4703	Assessments	\$ 54,832	\$ 57,000	\$ 31,597	\$ 52,325	\$ 54,464
4157	Caltrans Reimbursement	1,775	1,800	1,478	1,478	1,500
4169	Interest Earnings	1,850	1,000	1,088	1,300	1,000
	Total Revenues	\$ 58,457	\$ 59,800	\$ 34,163	\$ 55,103	\$ 56,964
EXPENDITURES						
5339	Utilities	\$ 51,978	\$ 56,800	\$ 36,771	\$ 52,000	\$ 55,000
5341	Professional Services	0	500	0	0	0
5353	Special Department Expense	0	105,000	0	64,000	0
	Total Services and Supplies	51,978	162,300	36,771	116,000	55,000
5903	Legal Cost Transfer	400	1,600	1,063	1,155	1,200
5905	Finance Cost Transfer	800	2,800	2,429	2,469	2,600
5909	General Govt Transfer	500	2,800	2,799	2,799	2,900
	Total Interfund Transfers	1,700	7,200	6,291	6,423	6,700
	Total Expenditures	\$ 53,678	\$ 169,500	\$ 43,062	\$ 122,423	\$ 61,700

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



Acct #	Description	Actuals FY 2018-19	Adopted Budget FY 2019-20	Actuals Thru 5-31-20 FY 2019-20	Projected FY 2019-20	Adopted Budget FY 2020-21
REVENUES						
4701	Mello Roos CFD 92-1	\$ 132,930	\$ 134,000	\$ 68,339	\$ 130,000	\$ 129,700
4169	Interest Earnings	2,997	1,600	1,477	1,700	1,200
	TOTAL FUND REVENUES	\$ 135,927	\$ 135,600	\$ 69,816	\$ 131,700	\$ 130,900
EXPENDITURES						
5341	Professional Services	\$ 6,261	\$ 8,500	\$ 6,275	\$ 6,275	\$ 7,000
5353	Special Dept Expense	90,128	71,000	0	67,000	67,000
	<i>Pass thru to Live Oak Unified</i>					
	Total Services and Supplies	96,389	79,500	6,275	73,275	74,000
5903	Legal Cost Transfer	1,199	600	399	399	500
5905	Finance Cost Transfer	2,299	1,100	955	955	1,000
5909	General Govt Transfer	1,499	1,100	1,099	1,099	1,200
5913	Public Safety Transfer	53,000	53,000	0	53,000	54,000
	Total Interfund Transfers	57,997	55,800	2,453	55,453	56,700
	TOTAL FUND EXPENDITURES	\$ 154,386	\$ 135,300	\$ 8,728	\$ 128,728	\$ 130,700

*This CFD sunsets in Fiscal Year 2022-23

Line Item Detail:

5913 Includes \$54,000 transfer to General Fund for animal facility debt payment

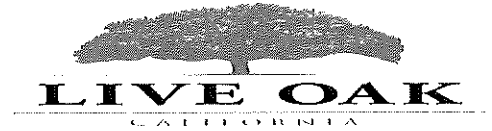
City of Live Oak
Fund 22
Department 2200 - Fire Assessment



Acct #	Description	Actuals FY 2018-19	Adopted Budget FY 2019-20	Actuals Thru 5-31-20 FY 2019-20	Projected FY 2019-20	Adopted Budget FY 2020-21
REVENUES						
4703	Assessment	\$ 121,582	\$ 118,000	\$ 68,872	\$ 127,000	\$ 127,276
4169	Interest Earnings	28	0	253	400	200
	TOTAL FUND REVENUES	\$ 121,610	\$ 118,000	\$ 69,125	\$ 127,400	\$ 127,476
EXPENDITURES						
5341	Professional Services	0	\$ 1,200	0	0	0
5903	Legal Cost Transfer	1,120	1,100	731	794	800
5905	Finance Cost Transfer	2,100	1,900	1,649	1,676	1,700
5909	General Govt Transfer	1,399	1,900	1,897	1,897	1,900
5913	Public Safety Transfer	112,100	113,100	0	102,000	163,000
	Total Interfund Transfers	116,719	118,000	4,277	106,367	167,400
	TOTAL FUND EXPENDITURES	\$ 116,719	\$ 119,200	\$ 4,277	\$ 106,367	\$ 167,400

5913 Includes \$163,000 transfer to General Fund for annual fire services

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



Acct #	Description	Actuals FY 2018-19	Adopted Budget FY 2019-20	Actuals Thru 5-31-20 FY 2019-20	Projected FY 2019-20	Adopted Budget FY 2020-21
REVENUES						
4709	Fire Assessment	\$ 97,906	\$ 97,000	\$ 57,007	\$ 105,960	\$ 113,300
4170	Interest Earnings	0	0	107	107	0
	TOTAL FUND REVENUES	\$ 97,906	\$ 97,000	\$ 57,114	\$ 106,067	\$ 113,300
EXPENDITURES						
5341	Professional Services	0	\$ 2,200	0	0	0
5903	Legal Cost Transfer	959	700	465	505	600
5905	Finance Cost Transfer	1,799	1,300	1,129	1,148	1,200
5909	General Govt Transfer	1,200	1,300	1,301	1,301	1,400
5913	Public Safety Transfer	93,100	92,800	69,825	92,800	92,800
	Total Interfund Transfers	97,058	96,100	72,720	95,754	96,000
	TOTAL FUND EXPENDITURES	\$ 97,058	\$ 98,300	\$ 72,720	\$ 95,754	\$ 96,000

5913 Includes \$92,800 transfer to General Fund for annual fire services

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



Acct #	Description	Actuals FY 2018-19	Adopted Budget FY 2019-20	Actuals Thru 5-31-20 FY 2019-20	Projected FY 2019-20	Adopted Budget FY 2020-21
REVENUES						
4711	Police Assessment	\$ 265,516	\$ 294,000	\$ 154,602	\$ 287,358	\$ 307,400
4169	Interest Earnings	0	100	299	299	200
	TOTAL FUND REVENUES	<u>265,516</u>	<u>294,100</u>	<u>154,901</u>	<u>287,657</u>	<u>307,600</u>
EXPENDITURES						
5341	Professional Services	\$ 10,175	\$ 20,500	\$ 10,239	\$ 13,018	\$ 15,000
5903	Legal Cost Transfer	2,560	2,600	1,728	1,877	1,900
5905	Finance Cost Transfer	4,901	4,500	3,904	3,969	4,000
5909	General Govt Transfer	3,299	4,600	4,600	4,600	4,600
5913	Public Safety Transfer	235,000	248,800	0	248,800	278,800
	Total Interfund Transfers	245,760	260,500	10,232	259,246	289,300
	TOTAL FUND EXPENDITURES	<u>\$ 255,935</u>	<u>\$ 281,000</u>	<u>\$ 20,471</u>	<u>\$ 272,264</u>	<u>\$ 304,300</u>

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



Acct #	Description	Actuals FY 2018-19	Adopted Budget FY 2019-20	Actuals Thru 5-31-20 FY 2019-20	Projected FY 2019-20	Adopted Budget FY 2020-21
REVENUES						
4713	Animal Control Assessment	\$ 15,431	\$ 16,400	\$ 8,985	\$ 16,700	\$ 17,800
4169	Interest Earnings	0	0	20	20	20
	TOTAL FUND REVENUES	\$ 15,431	\$ 16,400	\$ 9,005	\$ 16,720	\$ 17,820
EXPENDITURES						
5903	Legal Cost Transfer	\$ 158	\$ 100	\$ 66	\$ 72	\$ 100
5905	Finance Cost Transfer	299	200	174	177	200
5909	General Govt Transfer	199	200	200	200	200
5913	Public Safety Transfer	8,500	15,200	6,550	15,200	15,200
	TOTAL FUND EXPENDITURES	\$ 9,156	\$ 15,700	\$ 6,990	\$ 15,649	\$ 15,700

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



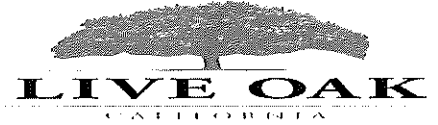
Acct #	Description	Actuals FY 2018-19	Adopted Budget FY 2019-20	Actuals Thru 5-31-20 FY 2019-20	Projected FY 2019-20	Adopted Budget FY 2020-21
REVENUES						
4715	Street Light Assessment	\$ 15,963	\$ 17,800	\$ 9,295	\$ 17,276	\$ 18,400
4169	Interest Earnings	11	0	0	0	0
	TOTAL FUND REVENUES	\$ 15,974	\$ 17,800	\$ 9,295	\$ 17,276	\$ 18,400
EXPENDITURES						
5339	Utilities	\$ 30,795	\$ 34,200	\$ 21,349	\$ 25,654	\$ 26,000
5903	Legal Cost Transfer	241	300	197	214	300
5905	Finance Cost Transfer	500	600	520	529	600
5909	General Govt Transfer	300	600	601	601	600
	Total Interfund Transfers	1,041	1,500	1,318	1,344	1,500
	TOTAL FUND EXPENDITURES	\$ 31,836	\$ 35,700	\$ 22,667	\$ 26,998	\$ 27,500

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



Acct #	Description	Actuals FY 2018-19	Adopted Budget FY 2019-20	Actuals Thru 5-31-20 FY 2019-20	Projected FY 2019-20	Adopted Budget FY 2020-21
REVENUES						
4717	Parks/Rec/Pool Assessment	\$ 121,318	\$ 119,000	\$ 70,639	\$ 131,298	\$ 140,400
4169	Interest Earnings	39	0	143	143	100
	TOTAL FUND REVENUES	\$ 121,357	\$ 119,000	\$ 70,782	\$ 131,441	\$ 140,500
EXPENDITURES						
5339	Utilities	\$ 12,740	\$ 1,500	\$ 1,070	\$ 1,380	\$ 1,400
5353	Special Dept Expense	6,800	7,000	0	0	5,000
5341	Professional Services	7,249	6,700	5,400	6,520	7,000
	Total Services and Supplies	26,789	15,200	6,470	7,900	13,400
5903	Legal Cost Transfer	1,280	1,100	730	793	800
5905	Finance Cost Transfer	2,404	2,000	1,735	1,764	1,800
5909	General Govt Transfer	1,704	2,100	2,101	2,101	2,100
5911	Parks/Rec/Pool Transfer	103,500	98,600	0	98,600	98,600
	Total Interfund Transfers	108,888	103,800	4,566	103,258	103,300
	TOTAL FUND EXPENDITURES	\$ 135,677	\$ 119,000	\$ 11,036	\$ 111,158	\$ 116,700

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



Acct #	Description	Actuals FY 2018-19	Adopted Budget FY 2019-20	Actuals Thru 5-31-20 FY 2019-20	Projected FY 2019-20	Adopted Budget FY 2020-21
REVENUES						
4719	Storm Drainage Assessment	\$ 15,963	\$ 15,700	\$ 9,294	\$ 17,276	\$ 18,400
4169	Interest Earnings	2,085	1,200	1,256	1,256	1,000
	TOTAL FUND REVENUES	\$ 18,048	\$ 16,900	\$ 10,550	\$ 18,532	\$ 19,400
EXPENDITURES						
5311	Repair & Maintenance	\$ 3,540	\$ 2,100	\$ 1,353	\$ 1,353	\$ 1,500
5337	Licenses & Permits	461	600	460	460	600
5339	Utilities	1,525	1,100	1,012	1,192	1,200
5341	Professional Services	0	8,100	675	675	5,000
	Total Services and Supplies	5,526	11,900	3,500	3,680	8,300
5705	Capital Projects	0	109,000	0	0	109,000
5903	Legal Cost Transfer	321	100	68	74	100
5905	Finance Cost Transfer	601	100	88	89	100
5909	General Govt Transfer	404	100	101	101	100
	Total Interfund Transfers	1,326	300	257	264	300
	TOTAL FUND EXPENDITURES	\$ 6,852	\$ 121,200	\$ 3,757	\$ 3,944	\$ 117,600

5705 For City designated drainage projects



Restricted Funds & Grants

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



Acct #	Description	Actuals FY 2018-19	Adopted Budget FY 2019-20	Actuals Thru 5-31-20 FY 2019-20	Projected FY 2019-20	Adopted Budget FY 2020-21
REVENUES						
4705	Impact Fees	0	\$ 58,400	\$ 112,353	0	\$ 106,000
4169	Interest Earnings	771	700	1,256	0	0
	TOTAL FUND REVENUES	\$ 771	\$ 59,100	\$ 113,609	0	\$ 106,000
EXPENDITURES						
5703	Vehicles & Equipment <i>\$29K additional pickup truck</i>	0	0	0	0	\$ 29,000
5705	Capital Projects	0	43,000	0	0	31,000
	TOTAL FUND EXPENDITURES	0	\$ 43,000	0	0	\$ 60,000

4705 Expecting fees for 42 homes in FY 20-21
5705 Cash available for projects

AB1600 Impact fees can only be used for new or expanded facilities & equipment

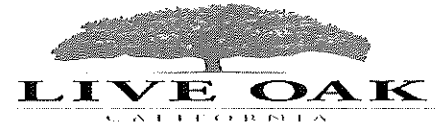
City of Live Oak
Fund 31
Dept 3100-Community Center AB1600



Acct #	Description	Actuals FY 2018-19	Adopted Budget FY 2019-20	Actuals Thru 5-31-20 FY 2019-20	Projected FY 2019-20	Adopted Budget FY 2020-21
REVENUES						
4705	Impact Fees	\$ 3,219	\$ 15,300	\$ 27,636	\$ 27,636	\$ 28,056
4169	Interest Earnings	469	2,000	2,253	2,500	1,500
	TOTAL FUND REVENUES	\$ 3,688	\$ 17,300	\$ 29,889	\$ 30,136	\$ 29,556
EXPENDITURES						
5705	Capital Projects	0	\$ 205,000	0	0	\$ 235,000
	<i>\$35K trash enclosure community building</i>					
	TOTAL FUND EXPENDITURES	0	\$ 205,000	0	0	\$ 235,000

4705 Expecting fees for 42 homes in FY 20-21
5705 Cash available for projects
AB1600 Impact fees can only be used for new or expanded facilities

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



Acct #	Description	Actuals FY 2018-19	Adopted Budget FY 2019-20	Actuals Thru 5-31-20 FY 2019-20	Projected FY 2019-20	Adopted Budget FY 2020-21
REVENUES						
4705	Impact Fees	0	\$ 11,300	\$ 20,475	\$ 20,475	\$ 20,700
4169	Interest Earnings	199	100	228	350	200
	TOTAL FUND REVENUES	\$ 199	\$ 11,400	\$ 20,703	\$ 20,825	\$ 20,900
EXPENDITURES						
5705	Capital Projects	0	\$ 11,000	0	0	\$ 31,000
	TOTAL FUND EXPENDITURES	0	\$ 11,000	0	0	\$ 31,000

4705 Expecting fees for 42 homes in FY 20-21
 5705 Cash available for projects
 AB1600 Impact fees can only be used for new or expanded facilities

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



Acct #	Description	Actuals FY 2018-19	Adopted Budget FY 2019-20	Actuals Thru 5-31-20 FY 2019-20	Projected FY 2019-20	Adopted Budget FY 2020-21
REVENUES						
4705	Impact Fees	0	\$ 11,100	\$ 35,847	\$ 35,847	\$ 36,400
4169	Interest Earnings	5,901	3,500	3,556	4,000	2,500
	TOTAL FUND REVENUES	5,901	14,600	39,403	39,847	38,900
EXPENDITURES						
5341	Professional Services	0	1,200	946	946	5,000
5705	Capital Projects	0	327,000	0	0	360,000
	<i>\$35K trash enclosure City Hall</i>					
	TOTAL FUND EXPENDITURES	0	\$ 328,200	\$ 946	\$ 946	\$ 365,000

4705 Expecting fees for 42 homes in FY 20-21

5705 Cash available for projects

AB1600 Impact fees can only be used for new or expanded facilities

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



Acct #	Description	Actuals FY 2018-19	Adopted Budget FY 2019-20	Actuals Thru 5-31-20 FY 2019-20	Projected FY 2019-20	Adopted Budget FY 2020-21
REVENUES						
4705	Impact Fees	0	\$ 10,900	\$ 19,623	\$ 19,623	\$ 19,900
4169	Interest Earnings	2,723	1,700	1,659	1,900	1,000
	TOTAL FUND REVENUES	\$ 2,723	\$ 12,600	\$ 21,282	\$ 21,523	\$ 20,900
EXPENDITURES						
5705	Capital Projects	0	\$ 151,000	0	0	\$ 172,000
	TOTAL FUND EXPENDITURES	0	\$ 151,000	0	0	\$ 172,000

4705 Expecting fees for 42 homes in FY 20-21
5705 Cash available for projects

AB1600 Impact fees can only be used for new or expanded facilities

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



Acct #	Description	Actuals FY 2018-19	Adopted Budget FY 2019-20	Actuals Thru 5-31-20 FY 2019-20	Projected FY 2019-20	Adopted Budget FY 2020-21
REVENUES						
4705	Impact Fees	0	\$ 30,200	\$ 54,351	\$ 54,351	\$ 55,230
4169	Interest Earnings	1,489	700	2,764	3,000	1,500
	TOTAL FUND REVENUES	\$ 1,489	\$ 30,900	\$ 57,115	\$ 57,351	\$ 56,730
EXPENDITURES						
5705	Capital Projects	0	\$ 101,000	\$ 10,000	\$ 10,000	\$ 148,000
	TOTAL FUND EXPENDITURES	0	\$ 101,000	\$ 10,000	\$ 10,000	\$ 148,000

4705 Expecting fees for 42 homes in FY 20-21
 5705 Cash available for projects

AB1600 Impact fees can only be used for new or expanded facilities

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



Acct #	Description	Actuals FY 2018-19	Adopted Budget FY 2019-20	Actuals Thru 5-31-20 FY 2019-20	Projected FY 2019-20	Adopted Budget FY 2020-21
REVENUES						
4705	Impact Fees	0	\$ 62,800	\$ 105,930	\$ 105,930	\$ 98,500
4169	Interest Earnings	3,333	3,500	1,169	1,300	800
	TOTAL FUND REVENUES	3,333	66,300	107,099	107,230	99,300
EXPENDITURES						
5341	Professional Services	0	\$ 1,200	0	0	\$ 5,000
5705	Capital Projects	0	53,000	0	0	107,000
	TOTAL FUND EXPENDITURES	0	\$ 54,200	0	0	\$ 112,000

4705 Expecting fees for 42 homes in FY 20-21
5705 Cash available for projects

AB1600 Impact fees can only be used for new or expanded facilities

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



Acct #	Description	Actuals FY 2018-19	Adopted Budget FY 2019-20	Actuals Thru 5-31-20 FY 2019-20	Projected FY 2019-20	Adopted Budget FY 2020-21
REVENUES						
4169	Interest Earnings	\$ 37	0	\$ 21	\$ 21	0
	TOTAL FUND REVENUES	<u>\$ 37</u>	<u>0</u>	<u>\$ 21</u>	<u>\$ 21</u>	<u>0</u>
EXPENDITURES						
5705	Capital Projects	0	\$ 2,022	0	0	\$ 2,043
	TOTAL FUND EXPENDITURES	<u>0</u>	<u>\$ 2,022</u>	<u>0</u>	<u>0</u>	<u>\$ 2,043</u>

5705 Cash available for projects

Note 1: AB1600 Impact fees can only be used for new or expanded facilities

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



Acct #	Description	Actuals FY 2018-19	Adopted Budget FY 2019-20	Actuals Thru 5-31-20 FY 2019-20	Projected FY 2019-20	Adopted Budget FY 2020-21
REVENUES						
4403	Connection Fees	\$ 109,333	\$ 49,700	\$ 121,653	\$ 121,653	\$ 243,300
4169	Interest Earnings	6,296	3,200	4,362	4,362	2,000
	TOTAL FUND REVENUES	\$ 115,629	\$ 52,900	\$ 126,015	\$ 126,015	\$ 245,300
EXPENDITURES						
5705	Capital Projects	0	\$ 78,000	0	0	\$ 449,000
	TOTAL FUND EXPENDITURES	0	\$ 78,000	0	0	\$ 449,000

4705 Expecting fees for 42 homes in FY 20-21
5705 Capital Projects to be determined at later date

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



Acct #	Description	Actuals FY 2018-19	Adopted Budget FY 2019-20	Actuals Thru 5-31-20 FY 2019-20	Projected FY 2019-20	Adopted Budget FY 2020-21
REVENUES						
4403	Connection Fees	\$ 89,628	\$ 288,500	\$ 144,228	\$ 144,228	\$ 288,456
4169	Interest Earnings	1,519	2,300	1,436	1,436	1,000
	TOTAL FUND REVENUES	\$ 91,147	\$ 290,800	\$ 145,664	\$ 145,664	\$ 289,456
EXPENDITURES						
5705	Capital Projects	0	\$ 377,000	0	0	\$ 610,000
	<i>\$175,000 Hwy 99 sewer portion</i>					
	<i>\$120,000 UV repairs</i>					
	<i>\$82,000 motor control panel</i>					
	TOTAL FUND EXPENPENDITURES	0	\$ 377,000	0	0	\$ 610,000
4705	Expecting fees for 42 homes in FY 20-21					
5705	Capital Projects to be determined at later date					

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



Acct #	Description	Actuals FY 2018-19	Adopted Budget FY 2019-20	Actuals Thru 5-31-20 FY 2019-20	Projected FY 2019-20	Adopted Budget FY 2020-21
REVENUES						
4403	Connection Fees	\$ 29,702	\$ 32,800	\$ 62,916	\$ 62,916	\$ 125,832
4169	Interest Earnings	1,094	1,300	2,002	2,002	1,000
	TOTAL FUND REVENUES	\$ 30,796	\$ 34,100	\$ 64,918	\$ 64,918	\$ 126,832
EXPENDITURES						
5901	Repay DIF loan to Fund 31	0	\$ 34,100	0	\$ 34,100	\$ 131,000
5705	Capital Projects	121,339	0	0	0	0
	TOTAL FUND EXPENDITURES	\$ 121,339	\$ 34,100	0	\$ 34,100	\$ 131,000

4403 Expecting fees for 42 homes in FY 20-21
5705 FY 20-21 balance of capital projects to be determined at later date

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



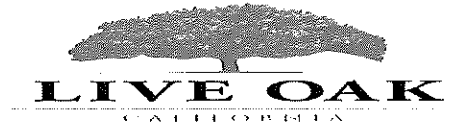
Acct #	Description	Actuals FY 2018-19	Adopted Budget FY 2019-20	Actuals Thru 5-31-20 FY 2019-20	Projected FY 2019-20	Adopted Budget FY 2020-21
REVENUES						
4601	CDBG Grant Proceeds	0	\$ 4,800,000	0	0	\$ 4,800,000
4602	Program Income	1,425	0	0	0	0
4603	Sutter County CDBG	0	550,000	0	550,000	550,000
	TOTAL FUND REVENUES	\$ 1,425	\$ 5,350,000	0	\$ 550,000	\$ 5,350,000
EXPENDITURES						
6018	Skate Park					
6018	Transfers Fund 05 Skate Park	\$ 27,368	0	\$ 287,629	\$ 292,849	0
6022	Pennington Rd Water Main					
6022	Transfers Fund 05 County Program Inc	0	550,000	0	550,000	550,000
6024	Well #8 and Water Storage					
6024	Well #8 and Water Storage	0	4,800,000	0	0	4,800,000
	Transfers Program Income	0	550,000	0	0	0
	Total Well #8 and Water Storage	0	5,350,000	0	0	4,800,000
	TOTAL FUND EXPENDITURES	\$ 27,368	\$ 5,900,000	\$ 287,629	\$ 842,849	\$ 5,350,000

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



Acct #	Description	Actuals FY 2018-19	Adopted Budget FY 2019-20	Actuals Thru 5-31-20 FY 2019-20	Projected FY 2019-20	Adopted Budget FY 2020-21
REVENUES						
4901	89-STBG-351 Program Income	0	\$ 57,000	0	\$ 66,000	0
4902	91-STBG-531 Program Income	0	0	10,000	10,000	0
4903	94-STBG-804 Program Income	22,059	0	22,122	22,122	90,000
4906	99-STBG-1371 Program Income	858	0	859	859	0
4951	98-EDBG-609 Program Income	9,404	0	4,319	4,671	0
4169	Interest Earnings	1,396	1,000	784	784	500
	TOTAL FUND REVENUES	\$ 33,717	\$ 58,000	\$ 38,084	\$ 104,436	\$ 90,500
EXPENDITURES						
6001	General Administration	\$ 16,896	0	\$ 6,537	\$ 6,537	\$ 5,000
6003	Activity Delivery	0	58,000	104,079	104,079	85,500
	TOTAL FUND EXPENDITURES	\$ 16,896	\$ 58,000	\$ 110,616	\$ 110,616	\$ 90,500

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



Acct #	Description	Actuals FY 2018-19	Adopted Budget FY 2019-20	Actuals Thru 5-31-20 FY 2019-20	Projected FY 2019-20	Adopted Budget FY 2020-21
REVENUES						
4972	16-HOME Program Income	\$ 5,380	0	\$ 400	\$ 400	0
4975	06-HOME-Program Income	0	50,000	0	227,000	90,000
4979	HOME-9274 Program Income	0	0	0	0	0
4169	Interest Earnings	0	0	6,439	6,439	3,500
	TOTAL FUND REVENUES	\$ 5,380	\$ 50,000	\$ 6,839	\$ 233,839	\$ 93,500
EXPENDITURES						
6001	General Administration	\$ 10,496	0	\$ 7,268	\$ 7,268	\$ 10,000
6003	Activity Delivery	0	355,000	1,206	1,206	0
6010	Eligible Housing Activities	0	0	214,665	214,665	83,500
	TOTAL FUND EXPENDITURES	\$ 10,496	\$ 355,000	\$ 223,139	\$ 223,139	\$ 93,500

6010 For City designated housing activities



Appendices



Appropriation Limit

RESOLUTION OF THE CITY OF LIVE OAK, COUNTY OF SUTTER, STATE OF CALIFORNIA, ESTABLISHING THE APPROPRIATIONS LIMIT FOR FISCAL YEAR 2020-21 PURSUANT TO ARTICLE XIII B OF THE CALIFORNIA CONSTITUTION

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

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

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

WHEREAS, the City Council of the City of Live Oak has calculated and determined that said appropriations limit for Fiscal Year 2020-21 be established in the amount of \$5,202,589; and

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

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Live Oak determines that an appropriations limit in said amount is \$5,417,692 and the same is hereby established for said Fiscal Year 2020-21; and

BE IT FURTHER RESOLVED by the City Council of the City of Live Oak determines that the appropriations subject to the appropriations limit are estimated at \$4,197,371, which is below the limit of \$1,220,321 for Fiscal Year 2020-21.

PASSED AND ADOPTED by the City Council of the City of Live Oak this 16th day of September, 2020, by the following vote:

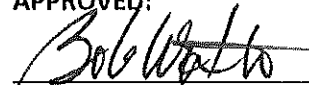
AYES: Councilmember Tica, Vice Mayor Hernandez, and Mayor Woten

NOES: Councilmembers Thlara and Ghag

ABSENT: None


NOT VOTING: None

APPROVED:



Bob Woten, Mayor

ATTEST:



Clarissa Menchaca, City Clerk