



Fiscal Year 2021-22

Adopted Budget

December 20, 2021

Elected Officials

Mayor

Vice-Mayor

Councilmember

Councilmember

Councilmember

Vacant

Nancy Santana

Bob Woten

Lakhvir S. Ghag

J.R. Thiara

Submitted by

City Manager

Finance Director (Consultant)

Aaron Palmer

James W Ramsey, CPA



Proposed Budget

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December 20, 2021

TO: The Honorable Mayor and Members of the City Council and Citizens of the City of Live Oak, California

FROM: James W Ramsey, Finance Director (Consultant)

SUBJECT: Budget Message for Proposed Fiscal Year 2021-22

On behalf of the City's management, attached you will find the adopted budget for Fiscal Year 2021-22. The budget totals \$19.1 million of which \$8.8 million is for operations and \$10.3 million for capital projects. The budget reflects the policies, goals, programs and service priorities the City Council is committed to providing the residents of Live Oak.

Big projects slated for FY 2019-20 include:

- \$4.8 million for a new Well #8 and water storage tank
- \$740,000 for the "P" Street Lift Station
- \$750,000 for the wastewater solar project

The operating portion of the budget for 2021-22 continues as a status quo budget, with a few exceptions. The budget does not include any transfers from the Community Facilities District 92-1 Mello Roos for animal services or the Community Facilities District 2004-1 Mello Roos for police, fire, parks & recreation, and street lighting. Additionally, it does not contain any transfers for the special assessments related to fire services provided or street lighting. This resulted in a budget deficit of \$610,227 in the General Fund. The City has sufficient fund balance to address the current short-fall.

The budget contains one request to change an administrative assistant position from part-time to full-time. The budget does not contain any new programs, however, it reflects the resumption of services provided prior to the COVID-19 pandemic. 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. As noted above, the General Fund portion of the budget shows expenditures exceeding revenues by \$610,227 with the balance covered by cash reserves. The proposed General Fund spending is estimated at about \$4.5 million for FY 2021-22 and we are holding approximately \$4.2 million in fund balance after concluding the upcoming year.

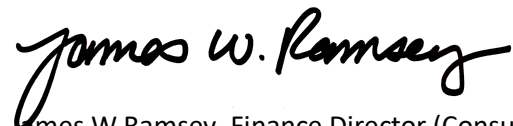
The largest General Fund expenditures continue in the areas of public safety. Fire service costs began to level out in the prior year and for Fiscal Year 2021-22 contains our 4th lease payment on our new fire engine which was delivered in 2018. This past year the City continued to experience budget savings on its police service contract with Sutter County. The savings occurred due to vacant police officer positions and the County is working to be fully staffed in the coming months.

The budget repeats an earmarking of \$740,000 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 has accumulated significant one-time staff savings over the past few years which will be used to pay for this work. Even after spending money for the lift station, the Sewer Fund will continue to have a strong cash reserve. 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. We expect the entire highway project to be completed by the end of the fiscal year.

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,

A handwritten signature in black ink that reads "James W. Ramsey". The signature is written in a cursive, flowing style.

James W Ramsey, Finance Director (Consultant)

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

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

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

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

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

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

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

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

General Fund	\$ 4,537,479
All Other Funds	<u>14,536,644</u>
Total Budget	<u>\$19,074,123</u>

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

PASSED AND ADOPTED by the City Council of the City of Live Oak this 20th day of December, 2021, by the following vote:

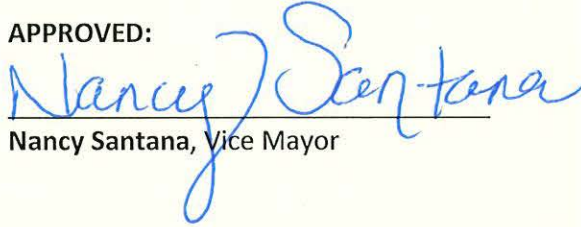
AYES: Councilmembers Thiara, Ghag, Woten, and Vice Mayor Santana

NOES: None

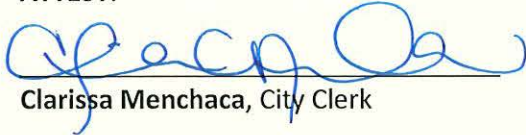
ABSENT: None

NOT VOTING: None

APPROVED:


Nancy Santana, Vice Mayor

ATTEST:


Clarissa Menchaca, City Clerk



All Funds Recap & Authorized Positions

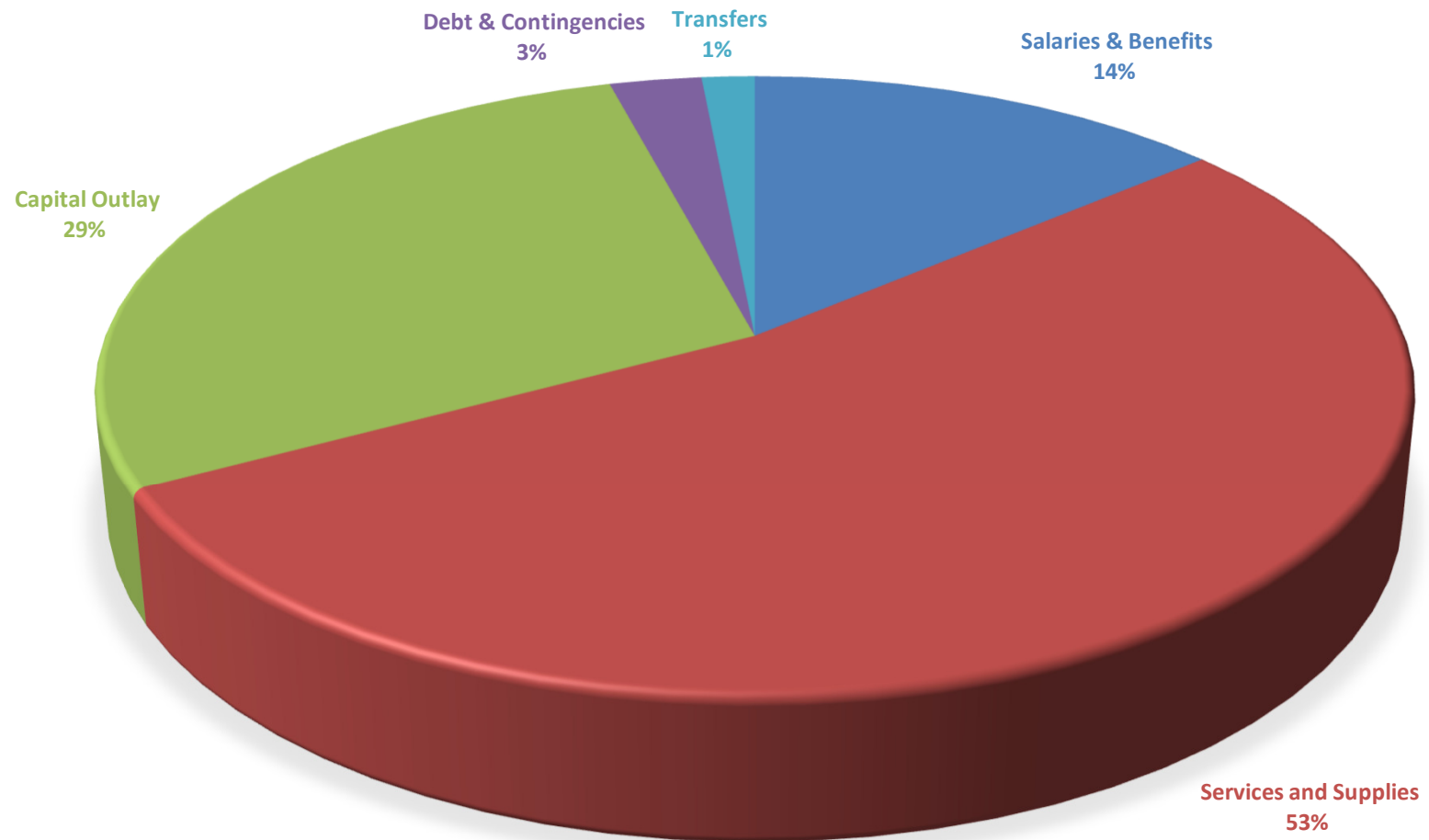
**Fiscal Year 2021-22
Fund Balance Summary By Fund**



Fund #	Fund Name	Estimated Fund Balance 6/30/2021	Estimated Revenues FY2021-22	Resources Available FY 2021-22	Proposed Budget FY 2021-22	Estimated Fund Balance 6/30/2022
10	General Fund	\$ 4,470,228	\$ 3,927,252	\$ 8,397,480	\$ 4,537,479	\$ 3,860,001
12	*Water Enterprise	(242,673)	925,500	682,827	1,284,746	(601,919)
13	*Sewer Enterprise	4,151,106	2,397,200	6,548,306	3,751,141	2,797,165
Special Revenue Funds						
14	Streets - Gas Tax	420,892	341,000	761,892	361,763	400,129
15	TDA Transportation Tax	1,170,242	393,000	1,563,242	362,100	1,201,142
16	Traffic Safety	10,148	5,025	15,173	-	15,173
17	COPS	492,955	101,000	593,955	275,000	318,955
18	Sidewalk Improvement	18,142	100	18,242	17,500	742
20	Street Lighting	116,041	2,000	118,041	55,000	63,041
21	CFD 92-1 Mello Roos	37,306	500	37,806	89,700	(51,894)
22	Fire Assessment	(5,721)	200	(5,521)	-	(5,521)
23	Fire CFD 2004-1	37,143	-	37,143	2,794	34,349
24	Police CFD 2004-1	64,688	-	64,688	23,500	41,188
25	Animal Control CFD 2004-1	5,369	-	5,369	500	4,869
26	Street Lighting CFD 2004-1	(31,583)	-	(31,583)	26,000	(57,583)
27	Rec/Pool CFD 2004-1	66,823	100	66,923	18,100	48,823
28	Drainage CFD 2004-1	152,947	300	153,247	114,800	38,447
30	Parks AB1600	340,350	217,296	557,646	330,000	227,646
31	Community Ctr AB1600	290,736	53,924	344,660	280,000	64,660
32	Gov't Serv PW AB1600	70,686	39,738	110,424	60,000	50,424
33	Gen Gov't AB1600	437,026	70,300	507,326	425,000	82,326
34	Police AB1600	212,371	38,500	250,871	200,000	50,871
35	Fire AB1600	253,316	105,660	358,976	230,000	128,976
36	Roads/Signals AB1600	319,275	188,100	507,375	295,000	212,375
39	Flood Control AB1600	2,101	-	2,101	2,000	101
52	Drainage Connection Fees	140,690	240,110	380,800	100,000	280,800
90	CDBG HR Program Income	182,900	90,000	272,900	88,000	184,900
92	HOME Housing Grants	(62,896)	93,200	30,304	90,000	(59,696)
XX	COVID-19 Funding	-	113,000	113,000	113,000	-
Capital Projects Fund						
XX	Grants Capital Projects	(230,300)	4,800,000	4,569,700	4,800,000	(230,300)
Enterprise Funds						
50	Water Connection Fees	486,568	465,869	952,437	449,000	503,437
51	Sewer Connection Fees	805,461	550,000	1,355,461	692,000	663,461
		\$ 14,182,337	\$ 15,158,874	\$ 29,341,211	\$ 19,074,123	\$ 10,267,088

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

EXPENDITURES





General Fund Summary and Revenues

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



Dept #	Department	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Adopted Budget FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
1000	City Council	\$ 91,945	\$ 95,173	\$ 118,142	\$ 108,084	\$ 126,731
1005	Administration	452,716	339,761	283,406	303,600	289,918
1010	Finance Services	207,915	221,326	280,633	261,234	248,770
1060	City Attorney	75,110	56,637	69,500	64,700	72,500
1065	Economic Development	22,080	13,074	23,500	13,500	23,725
1045	Fire Services	1,202,888	586,415	626,362	613,461	913,520
1050	Police Services	760,131	921,044	805,200	862,341	1,147,250
1055	Animal Control Services	111,628	105,055	111,050	66,613	175,712
1015	Community Development	196,523	234,200	242,833	239,713	289,789
1020	Building Inspection	186,340	184,870	202,607	224,341	135,831
1025	Engineering	39,840	25,476	20,350	18,543	18,230
1030	Parks Operations	200,306	306,272	464,363	395,730	571,010
1035	Recreation Services	247,779	267,639	263,690	239,166	325,975
1040	Pool Operations	78,404	73,656	64,146	31,858	95,976
1057	Community Center	-	5,442	-	-	-
1032	Facility Maintenance	101,793	104,347	106,372	76,755	102,542
0000	Nondepartmental	-	-	-	-	-
	Subtotals	3,975,398	3,540,387	3,682,154	3,519,639	4,537,479
	Total General Fund Revenues	3,470,531	3,303,500	3,419,100	3,527,462	3,927,252
	Revenues Over Expenditures	\$ (504,867)	\$ (236,887)	\$ (263,054)	\$ 7,823	\$ (610,227)

City of Live Oak
 General Fund 10
 Revenue Estimates



Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Adopted Budget FY 2020-21	Actuals Thru 5-13-2021 FY 2020-21	Actuals Thru 6-30-2021 FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
GENERAL FUND REVENUES							
4101 Secured Property Taxes	\$ 649,914	\$ 668,907	\$ 674,000	\$ 399,652	\$ 660,381	\$ 709,000	\$ 760,000
4103 Unsecured Property Taxes	34,055	36,847	36,700	33,761	36,380	40,513	42,000
4107 Homeowners Exemption	6,909	6,889	7,200	3,441	3,441	7,500	8,000
4111 Property Tax In Lieu Veh Fees	889,435	989,121	1,090,000	539,217	1,078,434	1,078,434	1,111,000
4113 General Sales and Use Tax	394,402	367,820	255,000	179,389	271,785	245,000	330,000
4115 Prop 172 Sales Tax	33,104	31,182	21,500	26,322	29,812	28,649	30,000
4120 Property Tax Other	46,121	58,935	22,700	-	38,948	-	-
4137 Excise Tax	198,170	114,012	142,800	183,158	196,663	210,013	245,000
Total Taxes	<u>2,252,110</u>	<u>2,273,713</u>	<u>2,249,900</u>	<u>1,364,940</u>	<u>2,315,844</u>	<u>2,319,109</u>	<u>2,526,000</u>
4131 Business License	40,217	38,641	40,000	34,821	37,840	39,451	41,000
4132 Disabled Access	629	563	700	547	562	608	1,000
4134 Plan Check, Eng & Planning	24,081	(23,953)	1,000	10,601	10,601	12,721	16,000
4135 Building Permit Fees	261,860	172,478	195,000	229,206	248,602	261,808	270,000
4136 Plan Review Fees Building	50,344	42,631	55,000	50,746	54,274	57,200	60,000
4139 SMIP Fees	143	95	300	339	141	797	1,000
4140 CA Bldg Standards Commission	108	76	200	172	96	324	-
4141 Plan Retention Fees	2,258	2,995	3,000	1,399	1,780	1,427	1,000
4143 Variance Use Permit Fees	15,310	24,740	20,000	2,244	23,763	26,756	28,000
4145 Code Enforcement Fees	60,204	11,754	5,000	-	-	-	5,000
Total Licenses, Fees, Permits	<u>455,154</u>	<u>270,020</u>	<u>320,200</u>	<u>330,075</u>	<u>377,659</u>	<u>401,092</u>	<u>423,000</u>
4147 PG&E Franchise Fee	60,204	64,806	67,000	70,532	70,532	84,638	87,000
4149 Cable TV Franchise Fee	59,312	51,874	46,000	27,577	41,848	33,092	34,000
4151 Recology Franchise	113,285	115,019	109,000	87,828	87,828	105,394	112,000
4152 Recology General Maint.	-	-	14,000	-	-	-	-
Total Franchise Fees	<u>232,801</u>	<u>231,699</u>	<u>236,000</u>	<u>185,937</u>	<u>200,208</u>	<u>223,124</u>	<u>233,000</u>
4119 Property Transfer Tax	18,946	21,390	23,000	19,074	25,774	22,889	24,000
4123 VLF Motor Vehicle In Lieu	4,425	6,996	5,000	3,748	6,916	8,098	8,000
4125 State Mandated Cost Reimb	-	-	300	-	-	-	-
4127 Vehicle Code Fines	2,594	1,347	2,000	1,444	1,433	1,733	2,000
4606 City Fines	-	-	12,000	1,000	4,100	1,200	1,000
4129 Fish and Game	365	514	400	-	324	-	400
4601 Grant Proceeds	-	-	-	-	-	-	212,952
4607 FEMA Grant COVID-19	-	-	-	94,662	113,594	113,594	-
Total Intergovernmental	<u>26,330</u>	<u>30,247</u>	<u>42,700</u>	<u>119,928</u>	<u>152,141</u>	<u>147,514</u>	<u>248,352</u>

City of Live Oak
 General Fund 10
 Revenue Estimates



Description	Actual Revenues FY 2018-19	Adopted Budget FY 2019-20	Proposed Budget FY 2020-21	Actuals Thru 5-31-20 FY 2020-21	Actuals Thru 6-30-2021 FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
GENERAL FUND REVENUES cont.							
4155 Copies	5	94	100	18	19	23	100
4157 Caltrans Reimbursement	1,467	1,345	2,400	1,101	1,101	1,174	1,000
4165 Administrative Fee	28,292	23,319	12,000	403	12,010	484	-
4201 Swimming Pool Fees	10,313	4,075	4,000	-	1,897	-	10,300
4203 Recreation Special Events	3,134	4,059	2,000	-	2,325	-	2,000
4205 Swim Lessons/Fees	4,756	895	1,000	-	-	-	1,000
4207 Youth Basketball	4,281	5,715	2,700	-	7,207	-	2,700
4209 Mens Basketball	6,981	-	1,000	-	-	-	4,000
4211 Adult Aerobic Classes	1,240	660	700	-	-	-	1,000
4212 Adult Soccer	7,054	3,925	4,000	-	-	-	4,000
4213 Recreation Fees Other	480	-	400	-	800	-	400
4214 Youth Soccer	11,976	11,155	11,000	-	3,550	-	14,000
4216 Wrestling Program	2,728	3,627	-	-	-	-	2,000
4219 Scholarship Program	3,400	1,100	3,400	4,900	4,900	5,000	5,000
Total Charges for Services	86,107	59,969	44,700	6,422	33,809	6,681	47,500
4169 Interest Earnings	104,330	92,739	60,000	14,848	15,162	20,689	25,000
Total Use of Money	104,330	92,739	60,000	14,848	15,162	20,689	25,000
4161 Rents & Royalties	63,355	49,590	45,000	52,268	57,098	56,926	59,000
4167 Miscellaneous Income	20,151	5,105	40,000	48,119	21,880	57,854	75,000
4171 Sale of Fixed Assets	(4,558)	-	500	-	-	-	-
4173 Cash Over/Short	26	44	100	1	-	1	-
4601 SACOG Grant	-	-	50,000	-	-	-	-
Total Other Revenues	78,974	54,739	135,600	100,388	78,978	114,781	134,000
4303 Legal Cost Transfer	55,823	50,304	65,000	33,634	52,350	40,361	39,700
4305 Finance Cost Transfer	104,200	106,603	112,000	104,588	104,588	125,506	124,100
4309 General Govt Cost Transfer	70,401	123,601	135,000	94,034	125,235	112,841	110,600
4311 Engineering Cost Transfer	4,301	9,866	18,000	13,137	18,253	15,764	16,000
Total Revenue Transfers	234,725	290,374	330,000	245,393	300,426	294,472	290,400
TOTAL GENERAL FUND REVENUES	\$ 3,470,531	\$ 3,303,500	\$ 3,419,100	\$ 2,367,931	\$ 3,474,227	\$ 3,527,462	\$ 3,927,252



General Fund Departments



**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 2021-22, the Council will focus on several initiatives, including:

- Completing construction for the widening of the 99 Highway corridor to four lanes
- Begin design and construction of sewer plant solar project
- Rehabilitation of the 'P' Street sewer lift station

Budget Recap	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Adopted Budget FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
Category					
Salaries & Benefits	\$ 67,265	\$ 66,919	\$ 72,542	\$ 72,542	\$ 77,331
Services & Supplies	20,239	24,405	41,300	31,262	45,100
Capital Outlay	-	-	-	-	-
Debt & Contingencies	-	-	-	-	-
Transfers	4,441	3,849	4,300	4,280	4,300
Total	\$ 91,945	\$ 95,173	\$ 118,142	\$ 108,084	\$ 126,731

City Information	2019	2020	2021
Population	8,781	8,771	9,300
Assessed Valuation	\$ 393,440,920	\$ 423,760,729	\$ 471,079,555

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



Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Adopted Budget FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
5001	Salaries Elected <i>80% of 5 members</i>	\$ 15,606	\$ 17,503	\$ 17,461	\$ 17,461	\$ 20,162
5003	Salaries Permanent	875	-	-	-	-
5013	Social Security	734	739	1,176	1,176	1,250
5015	Medicare	172	173	275	275	292
5019	Workers Compensation	604	621	806	806	857
5021	CalPERS City employer rate	1,442	1,191	1,060	1,060	1,060
5023	CalPERS Employee rate paid by City	537	280	279	279	-
5025	Health Insurance	43,356	43,012	47,966	47,966	50,185
5027	Dental Insurance	2,694	2,177	2,286	2,286	2,286
5029	Vision Insurance	580	557	568	568	573
5031	Life Insurance	665	666	665	665	666
	Total Salaries & Benefits	67,265	66,919	72,542	72,542	77,331
5319	Small Tools and Equipment <i>\$600 IPADS repairs and replacements</i>	2,108	-	1,200	1,200	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	8,108	24,000	23,400	26,100
5331	Travel, Lodging & Meals <i>\$1,000 per Councilmember \$400 mileage reimbursements</i>	4,511	4,459	5,400	-	7,000
5335	Professional Development <i>\$1,000 per Councilmember</i>	4,766	8,754	5,000	420	5,000
5341	Professional Services	1,685	2,144	2,500	3,100	2,500
5343	Liability Insurance	3,025	920	3,100	3,121	3,200
5349	Fidelity Insurance	19	20	100	21	100
	Total Services and Supplies	20,239	24,405	41,300	31,262	45,100
5903	Legal Cost Transfer	1,040	650	900	700	900
5905	Finance Cost Transfer	2,001	1,500	1,700	2,050	1,700
5909	General Government Transfer	1,400	1,699	1,700	1,530	1,700
	Total Interfund Transfers	4,441	3,849	4,300	4,280	4,300
	Total Department Expenditures	\$ 91,945	\$ 95,173	\$ 118,142	\$ 108,084	\$ 126,731



**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 2021-22

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

- Complete then construction of the 99 Highway widening to four lanes
- 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 Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Adopted Budget FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
Salaries & Benefits	\$ 245,389	\$ 152,076	\$ 162,106	\$ 168,600	\$ 124,518
Services & Supplies	181,945	183,563	116,900	130,300	161,000
Capital Outlay	-	-	-	-	-
Debt & Contingencies	-	-	-	-	-
Transfers	25,382	4,122	4,400	4,700	4,400
Total	\$ 452,716	\$ 339,761	\$ 283,406	\$ 303,600	\$ 289,918

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



Acct #	Description	Actual	Actual	Adopted	Projected	Proposed
		Expenditures FY 2018-19	Expenditures FY 2019-20	Budget FY 2020-21	Budget FY 2020-21	Budget FY 2021-22
5003	Salaries Permanent	\$ 62,921	\$ 86,464	\$ 125,816	\$ 125,816	\$ 91,968
5004	Salary Savings vacant position	-	-	(13,000)	(13,000)	-
5005	Part-Time Wages	5,661	-	-	-	-
5006	Outsource Personnel	150,290	21,015	-	2,400	-
5010	Technology Allowance	-	660	720	720	-
5011	Car Allowance	313	2,400	2,400	2,400	2,550
5012	Bilingual Pay	-	518	-	700	-
5013	Social Security	4,460	5,620	7,591	7,591	5,294
5015	Medicare	1,043	1,314	1,852	1,852	1,371
5017	Unemployment Insurance	958	608	846	846	391
5019	Workers Compensation	4,015	4,127	5,427	5,427	4,017
5021	CalPERS City employer rate	3,357	5,719	8,652	8,652	6,311
5023	CalPERS Employee rate paid by City	-	-	-	350	-
5025	Health Insurance	12,065	22,183	19,956	23,000	11,537
5027	Dental Insurance	47	1,397	1,400	1,400	771
5029	Vision Insurance	58	150	188	188	158
5031	Life Insurance	201	(99)	258	258	150
	Total Salaries & Benefits	245,389	152,076	162,106	168,600	124,518
5301	Office Supplies	3,531	4,015	4,200	2,800	4,200
5303	Operating Supplies	1,986	543	700	600	700
5309	Safety Items	1,109	-	300	1,500	1,500
5311	Repair & Maintenance	184	21	300	-	-
5313	Repair & Maintenance - Buildings	-	-	-	-	-
5317	Maintenance & Service Contract	-	-	-	400	400
5319	Small Tools and Equipment	2,196	3,751	4,000	4,800	4,000
5321	Rents & Leases	12,781	5,891	10,000	4,000	6,000
5323	Communications	13,148	73,336	6,000	52,100	52,100
5325	Advertising	4,505	6,019	6,000	2,200	6,000
5327	Postage	1,372	1,023	2,000	3,200	2,000
5329	Printing & Copying	338	439	500	600	600
5331	Travel, Lodging & Meals	3,317	5,642	6,000	100	3,000
5333	Dues & Subscriptions	12,587	12,938	16,000	16,000	16,000
5335	Professional Development	1,872	5,451	4,000	5,000	5,000
5337	Licenses & Permits	480	617	700	800	4,300
	<i>\$3,500 economic campaign filing</i>					
5341	Professional Services	68,671	16,221	35,000	20,100	35,000
	<i>\$15,000 City-wide strategy svcs</i>					
	<i>\$15,000 Human resource outsourcing</i>					
5343	Liability Insurance	5,570	3,391	3,500	6,900	7,000
5345	Property & Equip Insurance	4,509	5,437	5,700	3,100	3,200
5351	Community Function/Promotion	-	11	-	-	-
5353	Special Departmental Expense	21,066	21,053	7,000	3,100	5,000
	<i>\$5,000 consolidated election costs</i>					
5703	Equipment	22,723	17,764	5,000	3,000	5,000
	Total Services/Supplies	181,945	183,563	116,900	130,300	161,000

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



Acct #	Description	Actual	Actual	Adopted	Projected	Proposed
		Expenditures FY 2018-19	Expenditures FY 2019-20	Budget FY 2020-21	Budget FY 2020-21	Budget FY 2021-22
5901	Interfund Transfer	19,762	-	-	-	-
5903	Legal Cost Transfer	1,921	1,298	1,400	1,100	1,400
5905	Finance Cost Transfer	3,699	2,824	3,000	3,600	3,000
	Total Interfund Transfers	25,382	4,122	4,400	4,700	4,400
	Total Department Expenditures	\$ 452,716	\$ 339,761	\$ 283,406	\$ 303,600	\$ 289,918

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



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



**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

Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Adopted Budget FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Supplies	73,310	54,377	67,000	67,000	70,000
Capital Outlay	-	-	-	-	-
Debt & Contingencies	-	-	-	-	-
Transfers	1,800	2,260	2,500	(2,300)	2,500
Total	\$ 75,110	\$ 56,637	\$ 69,500	\$ 64,700	\$ 72,500

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



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

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



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

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



Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Adopted Budget FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
5313	Repair & Maint Buildings <i>\$17K rehab sleeping facilities</i>	\$ 30,233	\$ 3,519	\$ 20,000	\$ -	\$ 20,000
5337	Licenses & Permits	779	1,594	1,700	-	1,500
5339	Utilities	-	5,746	6,500	-	8,500
5341	Professional Services <i>\$740,000 annual contract</i>	656,880	656,880	711,000	719,000	740,550
5345	Property & Equip Insurance	2,130	2,335	19,200	2,400	19,200
	Total Services and Supplies	690,022	670,074	758,400	721,400	789,750
5501	Principal	70,532	73,051	75,658	75,658	76,000
5503	Interest <i>Fire engine lease payments</i>	19,630	16,091	14,504	14,504	14,070
	Total Debt & Contingency	90,162	89,142	90,162	90,162	90,070
5703	Equipment <i>Fire apparatus equipment</i>	612,245	4,346	4,000	-	4,000
	Total Capital Outlay	612,245	4,346	4,000	-	4,000
5903	Legal Cost Transfer	3,759	5,123	5,300	4,006	4,000
5905	Finance Cost Transfer	7,101	11,030	11,400	12,200	12,700
5909	General Govt Transfer	4,799	12,600	13,000	11,399	13,000
5913	Public Safety Contra - Transfer	(205,200)	(205,900)	(255,900)	(225,706)	-
	Total Interfund Transfers	(189,541)	(177,147)	(226,200)	(198,101)	29,700
	Total Department Expenditures	\$ 1,202,888	\$ 586,415	\$ 626,362	\$ 613,461	\$ 913,520

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

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



Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Adopted Budget FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
5313	Repair & Maint Buildings <i>\$1,500 facilities, keys, shelves, etc</i>	\$ 6,378	\$ 3,913	\$ 5,000	\$ 2,128	\$ 2,500
5323	Communications	4,644	5,037	5,400	4,600	5,400
5333	Dues & Subscriptions <i>\$4,600 phones</i>					
5337	Licenses & Permits	457	463	600	600	600
5339	Utilities	6,584	5,615	6,500	6,500	6,500
5341	Professional Services <i>Patrol Serv 80% share Lieutenant 100% \$6,000 K9 expenses</i>	956,799	1,112,091	1,055,000	1,055,000	1,086,650
5345	Property & Equip Insurance	2,130	2,335	2,400	2,395	2,500
5353	Special Dept Expense	-	-	-	2,671	2,000
	Total Services and Supplies	976,992	1,129,454	1,074,900	1,073,894	1,106,150
5903	Legal Cost Transfer	4,638	7,145	7,300	5,655	6,000
5905	Finance Cost Transfer	8,901	15,443	15,800	18,560	17,100
5909	General Gov't Transfer	6,000	17,802	18,000	16,160	18,000
5913	Public Safety Contra Expense	(236,400)	(248,800)	(310,800)	(251,928)	-
	Total Interfund Transfers	(216,861)	(208,410)	(269,700)	(211,553)	41,100
	Total Department Expenditures	\$ 760,131	\$ 921,044	\$ 805,200	\$ 862,341	\$ 1,147,250

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

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



Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Adopted Budget FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
5341	Professional Services	\$ 111,354	\$ 111,768	\$ 116,500	\$ 68,000	\$ 116,500
5353	Special Dept Expense	-	-	1,000		1,000
	Total Services/Supplies	111,354	111,768	117,500	68,000	117,500
5501	Principal	52,882	52,882	52,900	52,882	52,882
5503	Interest Expense	5,593	5,841	5,900	2,380	2,380
	Total Debt & Contingency	58,475	58,723	58,800	55,262	55,262
5903	Legal Cost Transfer	798	504	550	415	550
5905	Finance Cost Transfer	1,501	1,058	1,100	2,853	1,100
5909	General Gov't Transfer	1,000	1,202	1,300	1,142	1,300
5913	Public Safety Contra Expense	(61,500)	(68,200)	(68,200)	(61,059)	-
	Total Interfund Transfers	(58,201)	(65,436)	(65,250)	(56,649)	2,950
	Total Department Expenditures	\$ 111,628	\$ 105,055	\$ 111,050	\$ 66,613	\$ 175,712

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

Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Adopted Budget FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
Salaries & Benefits	\$ 98,033	\$ 135,585	\$ 122,933	\$ 131,360	\$ 178,349
Services & Supplies	90,750	85,663	106,600	95,142	98,140
Capital Outlay	-	-	-	-	-
Debt & Contingencies	-	-	-	-	-
Transfers	7,740	12,952	13,300	13,211	13,300
Total	\$ 196,523	\$ 234,200	\$ 242,833	\$ 239,713	\$ 289,789

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



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



**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

Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Adopted Budget FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
Salaries & Benefits	\$ 155,110	\$ 160,181	\$ 138,207	\$ 136,489	\$ 62,331
Services & Supplies	24,530	17,368	56,800	80,309	65,900
Capital Outlay	-	-	-	-	-
Debt & Contingencies	-	-	-	-	-
Transfers	6,700	7,321	7,600	7,543	7,600
Total	\$ 186,340	\$ 184,870	\$ 202,607	\$ 224,341	\$ 135,831

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



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



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 Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Adopted Budget FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Supplies	39,560	23,678	18,400	16,630	16,280
Capital Outlay	-	-	-	-	-
Debt & Contingencies	-	-	-	-	-
Transfers	280	1,798	1,950	1,913	1,950
Total	\$ 39,840	\$ 25,476	\$ 20,350	\$ 18,543	\$ 18,230

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



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

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



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

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



Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Adopted Budget FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
<i>PARKS EXPENDITURES, continued</i>						
5703	Park Improvements	-	-	24,000	3,000	177,952
5703	Capital Outlay & Equipment	-	-	17,000	17,000	-
	Total Capital Outlay	-	-	41,000	20,000	177,952
5903	Legal Cost Transfer	1,199	2,600	2,700	2,089	965
5905	Finance Cost Transfer	2,201	5,646	5,800	6,988	7,535
5909	General Govt Transfer	1,499	6,501	6,800	6,106	6,800
5911	Parks Contra - Transfer	(63,500)	(58,600)	(58,600)	(52,952)	-
	Total Interfund Transfers	(58,601)	(43,853)	(43,300)	(37,769)	15,300
	Total Department Expenditures	\$ 200,306	\$ 306,272	\$ 464,363	\$ 395,730	\$ 571,010

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

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



Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Adopted Budget FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
5003	Salaries Permanent	\$ 86,137	\$ 97,674	\$ 110,528	\$ 110,528	\$ 113,959
5005	Salaries Extra Help	55,413	41,109	34,000	34,000	65,000
	<i>Assumes regular programs by Oct 2021</i>					
5007	Overtime	521	601	800	800	-
5011	Car Allowance	2,183	1,955	2,400	2,400	1,500
5012	Bilingual Pay	963	1,888	2,000	2,000	-
5013	Social Security	9,196	8,439	9,377	9,377	7,158
5015	Medicare	2,150	1,974	2,298	2,298	1,674
5017	Unemployment Insurance	4,098	3,040	3,100	3,100	6,101
5019	Workers Compensation	3,673	3,775	6,300	6,300	868
5021	CalPERS City employer rate	7,461	8,556	8,089	8,600	10,127
5023	CalPERS Employee rate paid by City	2,308	2,504	706	2,400	3,027
5025	Health Insurance	39,716	46,332	47,256	47,256	47,235
5027	Dental Insurance	2,255	2,416	2,389	2,389	2,750
5029	Vision Insurance	487	515	464	464	543
5031	Life Insurance	314	311	283	283	333
	Total Salaries & Benefits	216,875	221,089	229,990	232,195	260,275
5323	Communications	-	601	600	522	600
5335	Professional Development	-	-	500	181	1,500
5341	Professional Services	-	734	500	-	500
5343	Liability Insurance	3,471	4,164	4,300	3,590	3,700
5349	Fidelity Insurance	38	40	100	42	500
5351	Community Promotion	11,317	8,485	11,000	2,500	15,000
	<i>\$3,000 holiday decorations</i>					
5353	Special Dept Expense	7	787	1,000	850	1,000
Youth Programs						
5357	Basketball	2,548	3,202	2,000	57	3,600
5365	Swimming	800	200	500	-	500
5367	Tennis	-	58	100	-	-
5369	Wrestling	2,389	4,723	-	-	3,000
5371	Youth Soccer	14,400	13,867	14,000	-	14,000
5399	Other Youth Programs	1,607	1,450	2,300	160	2,300
Adult Programs						
5362	Basketball	291	3,106	1,500	-	3,200
	<i>Shorter season 16 teams</i>					
5364	Adult Aerobics/Zumba	-	-	500	-	500
5372	Adult Soccer	8,279	4,964	2,000	-	3,000
	<i>Spring seasons only</i>					
	Total Services/Supplies	45,147	46,381	40,900	7,902	52,900
5705	Capital Equipment	-	7,578	-	-	-
	Total Capital Outlay	-	7,578	-	-	-

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Adopted Budget FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
<i>RECREATION EXPENDITURES, continued</i>						
5903	Legal Cost Transfer	1,359	2,238	2,300	1,781	2,300
5905	Finance Cost Transfer	2,598	4,854	4,900	5,904	4,900
5909	General Govt Transfer	1,800	5,499	5,600	5,029	5,600
5911	Recreation Contra - Transfer	(20,000)	(20,000)	(20,000)	(13,645)	-
	Total Interfund Transfers	(14,243)	(7,409)	(7,200)	(931)	12,800
	Total Department Expenditures	\$ 247,779	\$ 267,639	\$ 263,690	\$ 239,166	\$ 325,975

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

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



Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Adopted Budget FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
5003	Salaries Permanent	\$ 20,471	\$ 24,123	\$ 5,657	\$ 5,657	\$ 21,446
5005	Salaries Life Guards	21,904	22,022	25,000	-	25,000
5007	Overtime	122	100	100	100	-
5009	Certificate Pay	-	-	1,500	1,500	3,500
5011	Car Allowance	588	600	300	700	600
5012	Bilingual Pay	225	450	200	450	-
5013	Social Security	2,946	2,831	1,962	1,962	1,367
5015	Medicare	689	662	445	445	320
5017	Unemployment Insurance	1,817	1,543	1,200	1,200	1,136
5019	Workers Compensation	4,327	4,447	1,250	5,100	130
5021	CalPERS City employer rate	1,701	1,976	746	2,100	1,821
5023	CalPERS Employee rate paid by City	385	417	453	453	453
5025	Health Insurance	8,250	10,717	2,547	11,000	8,226
5027	Dental Insurance	449	483	141	600	422
5029	Vision Insurance	96	113	28	150	85
5031	Life Insurance	66	68	17	100	50
	Total Salaries & Benefits	64,036	70,552	41,546	31,517	64,556
5303	Operating Supplies	296	277	700	1,000	1,000
5305	Chemicals	14,033	10,385	12,500	8,100	12,500
5309	Safety Items	1,787	339	1,200	1,500	1,500
5311	Repair & Maintenance	453	976	13,000	-	3,000
5319	Small Tools and Equipment	3,245	-	500	970	970
5323	Communications	248	341	300	500	300
5337	Licenses & Permits	784	784	900	800	900
5341	Professional Services	2,445	-	-	-	-
5343	Liability Insurance	3,019	3,442	3,500	3,122	3,300
5345	Property & Equip Insurance	1,132	1,521	1,600	1,519	1,600
5349	Fidelity Insurance	28	30	100	37	50
5353	Special Dept Expense	2,940	-	3,000	-	1,000
	Total Services and Supplies	30,410	18,095	37,300	17,548	26,120
5903	Legal Cost Transfer	958	866	900	696	900
5905	Finance Cost Transfer	1,799	1,941	2,100	2,531	2,100
5909	General Government Transfer	1,201	2,202	2,300	2,066	2,300
5911	Pool Contra - Transfer	(20,000)	(20,000)	(20,000)	(22,500)	-
	Total Interfund Transfers	(16,042)	(14,991)	(14,700)	(17,207)	5,300
	Total Department Expenditures	\$ 78,404	\$ 73,656	\$ 64,146	\$ 31,858	\$ 95,976

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

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



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

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



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



Water & Sewer Operations

**City of Live Oak
Fund 12
Department 1200 - Water Enterprise**



Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Adopted Budget FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
REVENUES						
4169	Services Charges	\$ 873,133	\$ 873,379	\$ 920,000	\$ 815,205	\$ 920,000
4405	Penalty Charges	6,453	4,434	4,000	-	4,000
4404	Services Miscellaneous	-	1,913	1,500	(222)	1,500
4401	Interest Earnings	1,977	463	-	-	-
4172	Contributed Capital Grants	577,087	1,417,165	-	-	-
	TOTAL FUND REVENUES	\$ 1,458,650	\$ 2,297,354	\$ 925,500	\$ 814,983	\$ 925,500
EXPENDITURES						
5001	Salaries Elected	\$ 1,951	\$ 2,182	\$ 1,896	\$ 2,200	\$ 2,520
5003	Salaries Permanent	184,043	292,850	271,668	310,000	342,368
5005	Salaries Extra Help	22,091	23,232	10,000	10,000	-
5000	Salary Savings vacant positions	-	-	(15,000)	(15,000)	-
5006	Outsourced Personnel	22,512	-	-	-	-
5007	Overtime	3,241	4,509	4,500	4,500	-
5010	Technology Allowance	-	247	300	300	-
5011	Car Allowance	1,095	1,689	1,700	1,700	1,995
5012	Bilingual Pay	-	3,687	3,700	3,700	-
5013	Social Security	12,633	19,067	16,876	18,100	21,294
5015	Medicare	2,954	4,459	4,008	4,100	5,030
5017	Unemployment Insurance	2,610	2,854	1,953	3,300	3,541
5019	Workers Compensation	11,843	12,173	17,625	17,625	21,394
5020	CalPERS Unfunded Liability	38,323	26,114	19,100	24,000	13,900
	<i>\$139,000, 10% to Water</i>					
5021	CalPERS City employer rate	16,449	27,851	26,938	29,000	34,820
5022	Noncash pension expense GASB (41,292	(39,584)	-	-	-
5023	CalPERS Employee rate paid by C	5,885	6,069	6,163	6,163	7,613
5025	Health Insurance	49,194	68,014	44,524	71,000	80,644
5027	Dental Insurance	3,706	3,901	3,347	4,500	4,663
5029	Vision Insurance	734	886	673	950	926
5031	Life Insurance	682	818	658	900	932
5024	OPEB ARC Expense	187	197	-	-	-
	Total Salaries & Benefits	421,425	461,215	420,629	497,038	541,640
5301	Office Supplies	2,579	2,012	2,200	2,200	2,000
5303	Operating Supplies	3,611	3,374	3,500	2,300	3,500
5305	Chemicals	25,245	39,446	38,000	38,000	38,000
5307	Fuel	3,429	2,925	3,500	1,080	3,000
5309	Safety Items	1,118	753	800	800	800
5311	Repair & Maintenance	29,952	32,246	42,000	28,000	42,000
	<i>\$10K tree trimming</i>					
5312	Repair Distribution System	-	182	12,000	11,200	12,000
	<i>\$7K booster pump interface</i>					
5313	Repair & Maint Buildings	54	-	500	-	500
5315	Repair & Maint Vehicles	3,841	4,248	4,000	4,000	3,400
5317	Maint & Service Contracts	16,058	8,688	15,000	14,815	18,000
	<i>\$2,500 Tesco Electrical maint</i>					
	<i>\$5,000 uniform services</i>					
5319	Small Tools and Equip	3,238	1,912	2,500	3,685	3,700
5321	Rents & Leases	8,450	5,337	6,200	5,980	6,000
5323	Communications	1,828	4,198	4,200	3,463	4,263

City of Live Oak
Fund 12
Department 1200 - Water Enterprise



Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Adopted Budget FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
WATER EXPENDITURES cont.						
5325	Advertising	-	-	500	-	-
5327	Postage	6,103	4,761	5,800	7,675	7,700
5329	Printing & Copying	3,759	3,768	3,900	4,700	4,700
5331	Travel, Lodging & Meals	200	969	1,000	-	-
5333	Dues & Subscriptions	4,049	-	4,000	840	1,000
5335	Professional Dev	759	6,023	4,000	530	4,000
5337	Licenses & Permits	13,125	15,765	16,000	20,900	18,000
5339	Utilities	161,652	190,532	195,000	195,000	195,000
5341	Professional Services	182,474	103,124	120,000	107,000	165,000
	<i>\$13,000 audit services</i>					
	<i>\$45,000 water rate study</i>					
	<i>\$39,500 accounting services</i>					
	<i>\$10,000 City Engineer</i>					
	<i>\$11,000 Yuba City Lab</i>					
	<i>\$7,000 Alliant Networking Service</i>					
5343	Liability Insurance	15,397	12,810	13,000	15,907	16,400
5345	Property & Other Insur	11,709	15,471	15,500	15,525	16,000
5349	Fidelity Insurance	199	210	500	220	225
5353	Special Dept Expense	175	175	500	200	500
	Total Services/Supplies	499,004	458,929	514,100	484,020	565,688
5501	Principal	40,000	-	40,000	-	40,000
5503	Interest	44,200	21,253	41,800	25,218	25,218
	Total Debt Service	84,200	21,253	81,800	25,218	65,218
5705	Capital Projects	-	775	75,000	13,192	75,000
	<i>MXU meters replace 325 units</i>					
5705	Grant Funded Projects	577,087	-	-	-	-
	Total Capital Outlay	577,087	775	75,000	13,192	75,000
5901	Interfund Transfer	-	-	-	-	-
5903	Legal Cost Transfer	7,760	5,919	6,000	4,589	5,000
5905	Finance Cost Transfer	14,897	12,971	13,000	15,477	18,000
5909	General Govt Transfer	10,101	14,899	15,000	13,311	11,000
5911	Engineering Transfer	1,200	3,170	3,200	4,811	3,200
	Total Interfund Transfers	33,958	36,959	37,200	38,188	37,200
	TOTAL FUND EXPENDITURES	\$ 1,615,674	\$ 979,131	\$ 1,128,729	\$ 1,057,656	\$ 1,284,746

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



Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Adopted Budget FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
REVENUES						
4401	Services Charges	\$ 2,272,082	\$ 2,318,010	\$ 2,355,000	\$ 2,091,000	\$ 2,355,000
4405	Penalty Charges	17,706	10,289	10,200	-	10,200
4169	Interest Earnings	68,096	52,994	32,000	15,000	32,000
4301	Interfund Transfer	-	-	-	-	-
	TOTAL FUND REVENUES	\$ 2,357,884	\$ 2,381,293	\$ 2,397,200	\$ 2,106,000	\$ 2,397,200
EXPENDITURES						
5001	Salaries Elected	\$ 1,951	\$ 2,164	\$ 1,896	\$ 1,896	\$ 2,520
5003	Salaries Permanent	265,955	398,668	573,268	573,268	542,351
5000	Salary Savings vacant positions	-	-	-	-	(63,548)
5005	Salaries Extra Help	26,133	26,966	29,000	29,000	-
5006	Outsourced Personnel	33,768	-	-	80,000	-
5007	Overtime	2,803	4,039	4,000	4,000	-
5009	Certificate Pay	-	-	17,000	17,000	-
5010	Technology Allowance	-	495	500	500	-
5011	Car Allowance	4,279	5,960	6,000	6,000	6,555
5012	Bilingual Pay	-	3,818	-	3,850	-
5013	Social Security	18,118	25,577	35,575	35,575	29,824
5015	Medicare	4,238	5,982	8,411	8,411	7,074
5017	Unemployment Insurance	2,918	3,244	3,537	3,537	4,214
5019	Workers Compensation	40,098	58,995	37,911	72,000	30,381
5020	CalPERS Unfunded Liability	18,395	69,639	76,400	76,400	62,550
	<i>\$139,000, 45% to Sewer</i>					
5021	CalPERS City employer rate	26,946	40,428	64,293	64,293	50,204
5022	Noncash pension expense GASB 68	29,022	38,406	-	-	-
5023	CalPERS Employee rate paid by City	12,832	13,057	11,580	11,580	15,457
5024	OPEB Expense - GASB 75	187	197	-	-	-
5025	Health Insurance	60,043	80,994	111,738	111,738	104,628
5027	Dental Insurance	4,199	4,773	6,146	6,146	6,015
5029	Vision Insurance	818	1,001	1,214	1,214	1,186
5031	Life Insurance	815	985	1,199	1,199	1,191
	Total Salaries & Benefits	553,518	785,388	989,668	1,107,607	800,602
5301	Office Supplies	2,898	2,224	2,800	1,680	2,800
5303	Operating Supplies	12,156	5,252	6,000	4,015	6,000
	<i>\$3,000 grease/oil</i>					
5305	Chemicals	1,982	10,469	11,000	11,980	15,000
	<i>\$15,000 polymers</i>					
5307	Fuel	9,597	13,503	14,000	8,974	16,000
5308	Inventory	2,584	13,769	15,000	11,911	15,000
	<i>\$15,000 UV lights</i>					
	<i>\$2,000 lift station backup radio</i>					
5309	Safety Items	1,559	2,635	3,000	1,600	1,500

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



Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Adopted Budget FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
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	90,737	130,000	130,000	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	43,775	75,000	15,502	75,000
5313	Repair & Maint Buildings <i>\$7,000 alarm chemical bldg</i>	393	66	9,000	86	9,000
5315	Repair & Maint Vehicles <i>\$5,000 routine maint 5 vehicles</i> <i>\$3,000 trans work unit 117</i> <i>\$5,000 routine maint vac truck</i>	4,826	2,240	4,000	5,475	13,000
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>\$8,000 Hach</i>	34,044	26,291	35,000	15,582	63,000
5319	Small Tools and Equip	8,630	10,258	10,500	5,712	4,800
5321	Rents & Leases <i>\$1,000 copier lease</i>	10,084	11,671	12,500	10,038	12,500
5323	Communications	6,519	10,385	10,500	22,635	22,863
5325	Advertising	1,450	-	500	576	600
5327	Postage	6,122	4,673	5,800	7,578	7,500
5329	Printing & Copying	4,142	3,768	4,000	4,614	4,000
5331	Travel, Lodging & Meals	-	-	500	-	-
5333	Dues & Subscriptions	1,395	10	1,500	3,805	3,800
5335	Professional Dev	541	125	8,000	600	500
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	20,126	21,000	33,706	30,000
5339	Utilities	45,598	31,721	33,000	29,524	33,000
5338	Utilities - Sewage Plant	137,169	159,788	164,000	147,451	165,000
				Adopted		Proposed

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



Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Budget FY 2020-21	Projected FY 2020-21	Budget FY 2021-22
SEWER EXPENDITURES cont.						
5341	Professional Services <i>\$22,000 audit 50% share</i> <i>\$75,000 accounting services 35%</i> <i>\$75,000 Yuba City Lab</i> <i>\$25,000 Bill Lewis</i>	487,382	232,977	190,000	220,081	235,000
5343	Liability Insurance	33,407	27,114	28,000	34,511	35,500
5345	Property & Other Insurance	38,177	50,294	52,000	50,510	52,000
5349	Fidelity Insurance	342	359	800	377	400
5353	Special Departmental Expense	280	280	500	500	500
5360	Sludge Removal	13,848	18,734	15,000	7,104	15,000
5400	Bad Debt Expense	-	-	-	-	-
	Total Services/Supplies	<u>1,037,872</u>	<u>793,244</u>	<u>862,900</u>	<u>786,127</u>	<u>969,263</u>
5501	Principal	-	-	280,000	-	280,000
5503	Interest	84,129	103,044	78,250	14,371	14,370
	Total Debt Service	<u>84,129</u>	<u>103,044</u>	<u>358,250</u>	<u>14,371</u>	<u>294,370</u>
5701	Buildings & Structures <i>\$20,000 misc bldg repairs</i>	-	-	110,000	-	20,000
5705	Capital Projects <i>\$740,000 "P" Street lift station</i> <i>\$210,000 engineering/contingencies</i> <i>\$750,000 solar project</i>	-	-	1,700,000	100,000	1,600,000
	Total Capital Outlay	<u>-</u>	<u>-</u>	<u>1,810,000</u>	<u>100,000</u>	<u>1,620,000</u>
5903	Legal Cost Transfer	17,756	10,540	10,800	8,154	6,000
5905	Finance Cost Transfer	33,799	22,946	23,200	27,292	28,200
5909	General Govt Transfer	23,200	26,502	26,800	23,500	21,006
5911	Engineering Cost Transfer	2,900	5,698	6,100	9,068	11,700
	Total Interfund Transfers	<u>77,655</u>	<u>65,686</u>	<u>66,900</u>	<u>68,014</u>	<u>66,906</u>
	TOTAL FUND EXPENDITURES	<u>\$ 1,753,174</u>	<u>\$ 1,747,362</u>	<u>\$ 4,087,718</u>	<u>\$ 2,076,119</u>	<u>\$ 3,751,141</u>



Streets & Roads Departments

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



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

City of Live Oak
Fund 14
Department 1400 Streets/Roads



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

City of Live Oak
Fund 14
Department 1400 Streets/Roads



Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Adopted Budget FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
STREETS / ROADS EXPENDITURES cont.						
5703	Vehicles & Heavy Equip	-	-	62,000	62,000	-
5705	Capital Projects	-	-	50,000	50,000	50,000
	<i>\$50,000 signs and striping</i>					
	Total Equipment & Projects	-	-	112,000	112,000	50,000
5901	Interfund Transfer	26,012	2,200	-	-	-
5903	Legal Cost Transfer	1,120	1,804	1,900	1,435	1,900
5905	Finance Cost Transfer	2,100	3,797	3,900	4,587	9,000
5909	General Govt Transfer	1,400	4,399	4,500	3,947	4,500
5911	Engineering Transfer	201	941	1,000	1,486	1,000
	Total Interfund Transfers	30,833	13,141	11,300	11,455	16,400
	TOTAL FUND EXPENDITURES	\$ 183,179	\$ 243,513	\$ 424,548	\$ 449,472	\$ 358,263

City of Live Oak
Fund 14
Department 1415 - Storm Drains



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

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



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



Other Operating Funds

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



Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Adopted Budget FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
REVENUES						
4511	Transportation Tax Non Transit	\$ 4,230	\$ 5,140	\$ -	\$ 3,300	\$ 5,000
4169	Interest Earnings	6	73	-	35	25
	TOTAL FUND REVENUES	\$ 4,236	\$ 5,213	\$ -	\$ 3,335	\$ 5,025

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

Budget Recap	Actual	Actual	Adopted	Proposed
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City of Live Oak
Fund 17
Department 1700 - COPS



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

City of Live Oak
Fund 18
Department 1800 - Sidewalk Improvement



Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Adopted Budget FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
REVENUES						
4169	Interest Earnings	\$ 273	\$ 273	\$ 200	\$ 100	\$ 100
	TOTAL FUND REVENUES	<u>\$ 273</u>	<u>\$ 273</u>	<u>\$ 200</u>	<u>\$ 100</u>	<u>\$ 100</u>
EXPENDITURES						
5705	Capital Projects	\$ -	\$ -	\$ 17,500	\$ -	\$ 17,500
	Total Capital Outlay	-	-	17,500	-	17,500
	TOTAL FUND EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,500</u>	<u>\$ -</u>	<u>\$ 17,500</u>

City of Live Oak
Fund 20
Department 2000 - Street Lighting



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

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



Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Adopted Budget FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
REVENUES						
4701	Mello Roos CFD 92-1	\$ 132,930	129,020	\$ 129,700	\$ 81,000	\$ -
4169	Interest Earnings	2,997	2,471	1,200	425	500
TOTAL FUND REVENUES		\$ 135,927	\$ 131,491	\$ 130,900	\$ 81,425	\$ 500
EXPENDITURES						
5341	Professional Services	\$ 6,261	\$ 6,490	\$ 7,000	\$ 7,000	\$ 7,000
5353	Special Dept Expense	90,128	83,564	67,000	67,000	80,000
	<i>Pass thru to Live Oak Unified</i>					
	Total Services and Supplies	96,389	90,054	74,000	74,000	87,000
5903	Legal Cost Transfer	1,199	433	500	379	500
5905	Finance Cost Transfer	2,299	971	1,000	1,178	1,000
5909	General Govt Transfer	1,499	1,099	1,200	1,052	1,200
5913	Public Safety Transfer	53,000	53,000	54,000	47,647	-
	Total Interfund Transfers	57,997	55,503	56,700	50,256	2,700
TOTAL FUND EXPENDITURES		\$ 154,386	\$ 145,557	\$ 130,700	\$ 124,256	\$ 89,700

*This CFD sunsets in Fiscal Year 2022-23

City of Live Oak
Fund 22
Department 2200 - Fire Assessment



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

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



Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Adopted Budget FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
REVENUES						
4709	Fire Assessment	\$ 97,906	\$ 106,881	\$ 113,300	\$ 113,300	\$ -
4170	Interest Earnings	-	459	-	-	-
	TOTAL FUND REVENUES	\$ 97,906	\$ 107,340	\$ 113,300	\$ 113,300	\$ -
EXPENDITURES						
5903	Legal Cost Transfer	959	505	600	453	385
5905	Finance Cost Transfer	1,799	1,148	1,200	1,411	1,365
5909	General Govt Transfer	1,200	1,301	1,400	1,228	1,044
5913	Public Safety Transfer	93,100	92,800	92,800	81,882	-
	Total Interfund Transfers	97,058	95,754	96,000	84,974	2,794
	TOTAL FUND EXPENDITURES	\$ 97,058	\$ 95,754	\$ 96,000	\$ 84,974	\$ 2,794

Budget Recap	Actual	Actual	Adopted	Proposed
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City of Live Oak
Fund 24
Dept 2400 - Police CFD 2004-1 Mello Roos



Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Adopted Budget FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
REVENUES						
4711	Police Assessment	\$ 265,516	\$ 289,855	\$ 307,400	\$ 307,400	\$ -
4169	Interest Earnings	-	1,252	200	-	-
	TOTAL FUND REVENUES	\$ 265,516	\$ 291,107	\$ 307,600	\$ 307,400	\$ -
EXPENDITURES						
5341	Professional Services	\$ 10,175	\$ 10,439	\$ 15,000	\$ 12,669	\$ 13,000
	Total Services and Supplies	10,175	10,439	15,000	12,669	13,000
5903	Legal Cost Transfer	2,560	1,877	1,900	1,435	1,900
5905	Finance Cost Transfer	4,901	3,969	4,000	4,706	4,000
5909	General Govt Transfer	3,299	4,600	4,600	4,035	4,600
5913	Public Safety Transfer	235,000	248,800	278,800	246,000	-
	Total Interfund Transfers	245,760	259,246	289,300	256,176	10,500
	TOTAL FUND EXPENDITURES	\$ 255,935	\$ 269,685	\$ 304,300	\$ 268,845	\$ 23,500

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



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

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



Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Adopted Budget FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
REVENUES						
4715	Street Light Assessment	\$ 15,963	\$ 17,426	\$ 18,400	\$ 18,400	\$ -
4169	Interest Earnings	11	-	-	-	-
	TOTAL FUND REVENUES	\$ 15,974	\$ 17,426	\$ 18,400	\$ 18,400	\$ -
EXPENDITURES						
5339	Utilities	\$ 30,795	\$ 25,655	\$ 26,000	\$ 27,300	\$ 26,000
	Total Services and Supplies	30,795	25,655	26,000	27,300	26,000
5903	Legal Cost Transfer	241	214	300	226	-
5905	Finance Cost Transfer	500	529	600	707	-
5909	General Govt Transfer	300	601	600	527	-
	Total Interfund Transfers	1,041	1,344	1,500	1,460	-
	TOTAL FUND EXPENDITURES	\$ 31,836	\$ 26,999	\$ 27,500	\$ 28,760	\$ 26,000

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



Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Adopted Budget FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
REVENUES						
4717	Parks/Rec/Pool Assessment	\$ 121,318	\$ 131,298	\$ 140,400	\$ 140,400	\$ -
4169	Interest Earnings	39	580	100	100	100
	TOTAL FUND REVENUES	\$ 121,357	\$ 131,878	\$ 140,500	\$ 140,500	\$ 100
EXPENDITURES						
5339	Utilities	\$ 12,740	\$ 1,381	\$ 1,400	\$ 1,027	\$ 1,400
5353	Special Dept Expense	6,800	-	5,000	-	5,000
5341	Professional Services	7,249	6,520	7,000	5,671	7,000
	Total Services and Supplies	26,789	7,901	13,400	6,698	13,400
5903	Legal Cost Transfer	1,280	793	800	605	800
5905	Finance Cost Transfer	2,404	1,764	1,800	2,118	1,800
5909	General Govt Transfer	1,704	2,101	2,100	1,840	2,100
5911	Parks/Rec/Pool Transfer	103,500	98,600	98,600	87,000	-
	Total Interfund Transfers	108,888	103,258	103,300	91,563	4,700
	TOTAL FUND EXPENDITURES	\$ 135,677	\$ 111,159	\$ 116,700	\$ 98,261	\$ 18,100

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



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



Restricted Funds & Grants

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



Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Adopted Budget FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
REVENUES						
4705	Impact Fees	\$ -	\$ 112,353	\$ 106,000	\$ 210,967	\$ 217,296
4169	Interest Earnings	771	1,860	-	900	-
	TOTAL FUND REVENUES	<u>\$ 771</u>	<u>\$ 114,213</u>	<u>\$ 106,000</u>	<u>\$ 211,867</u>	<u>\$ 217,296</u>
EXPENDITURES						
5703	Vehicles & Equipment	\$ -	\$ -	\$ 29,000	\$ 29,000	\$ -
5705	Capital Projects	-	-	31,000	-	330,000
	Total Capital Outlay	-	-	60,000	29,000	330,000
	TOTAL FUND EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 60,000</u>	<u>\$ 29,000</u>	<u>\$ 330,000</u>
5705	Cash available for projects AB1600 Impact fees can only be used for new or expanded facilities & equipment					

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



Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Adopted Budget FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
REVENUES						
4705	Impact Fees	\$ 3,219	\$ 27,636	\$ 28,056	\$ 51,868	\$ 53,424
4169	Interest Earnings	469	3,477	1,500	900	500
	TOTAL FUND REVENUES	\$ 3,688	\$ 31,113	\$ 29,556	\$ 52,768	\$ 53,924
EXPENDITURES						
5705	Capital Projects	\$ -	\$ -	\$ 235,000	\$ -	\$ 280,000
	<i>\$35K trash enclosure community building</i>					
	Total Capital Outlay	-	-	235,000	-	280,000
	TOTAL FUND EXPENDITURES	\$ -	\$ -	\$ 235,000	\$ -	\$ 280,000
5705	Cash available for projects					
	AB1600 Impact fees can only be used for new or expanded facilities					

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



Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Adopted Budget FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
REVENUES						
4705	Impact Fees	\$ -	\$ 20,475	\$ 20,700	\$ 38,435	\$ 39,588
4169	Interest Earnings	199	390	200	200	150
	TOTAL FUND REVENUES	\$ 199	\$ 20,865	\$ 20,900	\$ 38,635	\$ 39,738
EXPENDITURES						
5705	Capital Projects	\$ -	\$ -	\$ 31,000	\$ -	\$ 60,000
	Total Capital Outlay	-	-	31,000	-	60,000
	TOTAL FUND EXPENDITURES	\$ -	\$ -	\$ 31,000	\$ -	\$ 60,000
5705	Cash available for projects AB1600 Impact fees can only be used for new or expanded facilities					

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



Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Adopted Budget FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
REVENUES						
4705	Impact Fees	\$ -	\$ 35,847	\$ 36,400	\$ 67,320	\$ 69,300
4169	Interest Earnings	5,901	5,468	2,500	1,300	1,000
	TOTAL FUND REVENUES	\$ 5,901	\$ 41,315	\$ 38,900	\$ 68,620	\$ 70,300
EXPENDITURES						
5341	Professional Services	\$ -	\$ 946	\$ 5,000	\$ 2,950	\$ 5,000
	Total Services and Supplies	-	946	5,000	2,950	5,000
5705	Capital Projects	-	-	360,000	-	420,000
	<i>\$35K trash enclosure City Hall</i>					
	Total Capital Outlay	-	-	360,000	-	420,000
	TOTAL FUND EXPENDITURES	\$ -	\$ 946	\$ 365,000	\$ 2,950	\$ 425,000
5705	Cash available for projects					
	<i>AB1600 Impact fees can only be used for new or expanded facilities</i>					

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



Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Adopted Budget FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
REVENUES						
4705	Impact Fees	\$ -	\$ 19,623	\$ 19,900	\$ 36,882	\$ 38,000
4169	Interest Earnings	2,723	2,557	1,000	650	500
	TOTAL FUND REVENUES	<u>\$ 2,723</u>	<u>\$ 22,180</u>	<u>\$ 20,900</u>	<u>\$ 37,532</u>	<u>\$ 38,500</u>

EXPENDITURES						
5705	Capital Projects	\$ -	\$ -	\$ 172,000	\$ -	\$ 200,000
	Total Capital Outlay	-	-	172,000	-	200,000
	TOTAL FUND EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 172,000</u>	<u>\$ -</u>	<u>\$ 200,000</u>

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

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



Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Adopted Budget FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
REVENUES						
4705	Impact Fees	\$ -	\$ 54,351	\$ 55,230	\$ 102,100	\$ 105,160
4767	Miscellaneous Income	-	1,442	-	-	-
4169	Interest Earnings	1,489	2,091	1,500	650	500
	TOTAL FUND REVENUES	\$ 1,489	\$ 57,884	\$ 56,730	\$ 102,750	\$ 105,660

EXPENDITURES						
5705	Capital Projects	\$ -	\$ 10,000	\$ 148,000	\$ -	\$ 230,000
	Total Capital Outlay	-	10,000	148,000	-	230,000
	TOTAL FUND EXPENDITURES	\$ -	\$ 10,000	\$ 148,000	\$ -	\$ 230,000

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

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



Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Adopted Budget FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
REVENUES						
4705	Impact Fees	\$ -	\$ 105,930	\$ 98,500	\$ 182,060	\$ 187,500
4169	Interest Earnings	3,333	1,986	800	800	600
	TOTAL FUND REVENUES	\$ 3,333	\$ 107,916	\$ 99,300	\$ 182,860	\$ 188,100
EXPENDITURES						
5341	Professional Services	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000
5705	Capital Projects	-	-	107,000	24,790	290,000
	<i>Cola St / HWY 99 Signal</i>					
	Total Capital Outlay	-	-	112,000	24,790	295,000
	TOTAL FUND EXPENDITURES	\$ -	\$ -	\$ 112,000	\$ 24,790	\$ 295,000
5705	Cash available for projects					
	<i>AB1600 Impact fees can only be used for new or expanded facilities</i>					

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



Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Adopted Budget FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
REVENUES						
4169	Interest Earnings	\$ 37	\$ 32	\$ -	\$ 10	\$ -
	TOTAL FUND REVENUES	<u>\$ 37</u>	<u>\$ 32</u>	<u>\$ -</u>	<u>\$ 10</u>	<u>\$ -</u>
EXPENDITURES						
5705	Capital Projects	\$ -	\$ -	\$ 2,043	\$ -	\$ 2,000
	Total Capital Outlay	-	-	2,043	-	2,000
	TOTAL FUND EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,043</u>	<u>\$ -</u>	<u>\$ 2,000</u>

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

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



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

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



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

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



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

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



Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Adopted Budget FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
REVENUES						
4601	CDBG Grant Proceeds	\$ -	\$ -	\$ 4,800,000	\$ -	\$ 4,800,000
4602	Program Income	1,425	-	-	-	-
	TOTAL FUND REVENUES	\$ 1,425	\$ -	\$ 4,800,000	\$ -	\$ 4,800,000
EXPENDITURES						
6018	Transfers Fund 05 Skate Park	\$ 27,368	\$ -	\$ -	\$ -	\$ -
6022	Program Income Waiver	-	-	-	-	-
6024	Well #8 and Water Storage	-	-	4,800,000	-	4,800,000
	TOTAL FUND EXPENDITURES	\$ 27,368	\$ -	\$ 4,800,000	\$ -	\$ 4,800,000

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



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

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



Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Adopted Budget FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
REVENUES						
4972	97-HOME Program Income	\$ 5,380	\$ -	\$ -	\$ 2,202	\$ 2,200
4975	06-HOME-Program Income	-	-	90,000	-	90,000
4979	HOME-9274 Program Income	-	400	-	-	-
4169	Interest Earnings	-	13,894	3,500	(4,000)	1,000
	TOTAL FUND REVENUES	\$ 5,380	\$ 14,294	\$ 93,500	\$ (1,798)	\$ 93,200
EXPENDITURES						
6001	General Administration	\$ 10,496	\$ 9,942	\$ 10,000	\$ 3,242	\$ 10,000
6003	Activity Delivery	-	1,491	-	19,400	-
6005	Housing Rehabilitation	-	-	-	-	-
6010	Eligible Housing Activities	-	214,665	83,500	-	80,000
	TOTAL FUND EXPENDITURES	\$ 10,496	\$ 226,098	\$ 93,500	\$ 22,642	\$ 90,000
6010	For City designated housing activities					

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



Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Adopted Budget FY 2020-21	Projected FY 2020-21	Proposed Budget FY 2021-22
REVENUES						
4605	COVID Funding	\$ -	\$ -	\$ -	\$ 113,000	\$ 113,000
	TOTAL FUND REVENUES	\$ -	\$ -	\$ -	\$ 113,000	\$ 113,000
EXPENDITURES						
XXXX	General Administration	\$ -	\$ -	\$ -	\$ 113,000	\$ 113,000
	TOTAL FUND EXPENDITURES	\$ -	\$ -	\$ -	\$ 113,000	\$ 113,000



Appropriations Limit



**Gann Appropriation Limit
Fiscal Year 2021-22**

FY 2020-21	Appropriations Limit	\$	5,417,692
	Change in Per Capita Personal Income		5.73%
	Per Capita converted to a Ratio		1.0573
	Change in Live Oak Population		1.46%
	Population converted to a Ratio		1.0146
	Calculation of Factor	(1.0573 x 1.0146)	<u>1.0727</u>
FY 2021-22	Appropriation Limit	\$	<u>5,811,756</u>
FY 2021-22	Proceeds of Taxes	\$	4,476,783
FY 2021-22	Amount Under Appropriation Limit	\$	1,334,973

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

Change in Population Growth	
City	1.46%
County	-0.05%
Change in State's Per Capita Income	5.73%



Fiscal year 2021-22
Appropriations Subject to the
Appropriations Limit

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

General Fund Appropriations Subject to the Limit

Secured Property Taxes	\$ 760,000	
Unsecured Property Taxes	42,000	
Homeowners Property Tax Relief	8,000	
Property Tax In Lieu of Vehicle License Fees	1,111,000	
General Sales and Use Tax	330,000	
Prop 172 Public Safety Augmentation	30,000	
Property Tax Other	-	
Excise Tax	245,000	
Business License	41,000	
PG&E Franchise Fee	87,000	
Cable TV Franchise Fee	34,000	
Recology Franchise Fee	112,000	
Transfer Tax	24,000	
VLF Motor Vehicle In Lieu	8,000	
State Mandated Cost Reimbursement	-	
Vehicle Code Fines	2,000	
Interest Earnings on Tax Proceeds*	13,034	
General Fund Portion Subject to the Limit		<u>\$ 2,847,034</u>
(Exclude fees and permits designed to recover costs)		

Special Revenue Appropriations

14 Streets & Roads Gas Tax	\$ 212,609	
15 Transportation Tax Non Transit	390,000	
17 COPS Fund	100,000	
20 Street Light Assessment	54,464	
21 Mello Roos CFD 92-1	129,700	
22 Fire Benefit Assessment	127,276	
23 Mello Roos Fire CFD 2004-1	113,300	
24 Mello Roos Police CFD 2004-1	307,400	
25 Mello Roos Animal Services CFD 2004-1	17,800	
26 Mello Roos Street Lighting CFD 2004-1	18,400	
27 Mello Roos Parks & Recreation CFD 2004-1	140,400	
28 Mello Roos Storm Drain CFD 2004-1	18,400	
Special Revenue Portion Subject to the Limit		<u>\$ 1,629,749</u>

Total Appropriations Subject to the Limit \$ 4,476,783

Calculation of Interest Earnings:

Total Proceeds of Taxes w/o Interest Earnings		2,834,000
Total Revenues	15,883,222	
Less Total Interest	<u>(73,050)</u>	
		15,810,172
Tax Proceeds as % of Budget		17.84%
Total Interest Earnings		73,050
Interest Earned from Taxes		<u><u>\$ 13,034</u></u>

RESOLUTION OF THE CITY OF LIVE OAK, COUNTY OF SUTTER, STATE OF CALIFORNIA, ESTABLISHING THE APPROPRIATIONS LIMIT FOR FISCAL YEAR 2021-22 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 \$5,417,692; and

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

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Live Oak determines that an appropriations limit in said amount is \$5,811,756 and the same is hereby established for said fiscal year 2021-22; and

LET IT BE FURTHER RESOLVED that the City Council of the City of Live Oak determines that the appropriations subject to the appropriations limit are estimated at \$4,476,783, which is below the limit of \$1,334,973 for fiscal year 2021-22.

PASSED AND ADOPTED by the City Council of the City of Live Oak this 29th day of June, 2021, by the following vote:

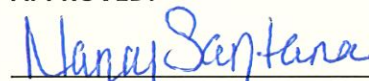
AYES: Councilmembers Thiara, Ghag, Woten, and Vice Mayor Santana

NOES: None

ABSENT: None

NOT VOTING: None

APPROVED:



Nancy Santana, Vice Mayor

ATTEST:



Clarissa Menchaca, City Clerk