



Fiscal Year 2023-24

ADOPTED BUDGET

Elected Officials

Mayor

Bob Woten

Vice-Mayor

Jeremy Chapdelaine

Councilmember

Lakhvir S. Ghag

Councilmember

Nancy Santana

Councilmember

Ashley Hernandez

Submitted by

City Manager

Aaron Palmer

Finance Director (Consultant)

James W Ramsey, CPA

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



Fund #	Fund Name	Audited Fund Balance 6/30/2021	Audited Fund Balance 6/30/2022	Estimated Revenues 6/30/2023	Resources Available 6/30/2023	Projected Spending 6/30/2023	Estimated Fund Balance 6/30/2023
10	General Fund	\$ 4,194,753	\$ 4,228,159	\$ 4,457,159	\$ 8,685,318	\$ 4,134,066	\$ 4,551,252
Special Revenue Funds							
14	Streets - Gas Tax	507,811	589,101	1,417,582	2,006,683	1,582,001	424,682
15	TDA Transportation Tax	286,070	254,257	1,300	255,557	4,300	251,257
16	Traffic Safety	11,604	17,661	4,000	21,661	-	21,661
17	COPS	239,995	236,877	155,000	391,877	155,450	236,427
18	Sidewalk Improvement	18,050	17,957	250	18,207	-	18,207
20	Street Lighting	133,192	87,967	55,164	143,131	63,800	79,331
21	CFD 92-1 Mello Roos	104,120	98,770	130,539	229,309	148,328	80,981
22	Fire Assessment	(19,490)	(17,317)	131,730	114,413	213	114,200
23	Fire CFD 2004-1	27,703	25,068	115,105	140,173	128,200	11,973
24	Police CFD 2004-1	27,833	7,288	311,482	318,770	317,500	1,270
25	Animal Control CFD 2004-1	3,873	3,402	18,600	22,002	21,500	502
26	Street Lighting CFD 2004-1	(29,676)	(53,463)	20,526	(32,937)	26,000	(58,937)
27	Rec/Pool CFD 2004-1	57,102	42,380	144,859	187,239	176,700	10,539
28	Drainage CFD 2004-1	153,063	146,859	20,176	167,035	7,300	159,735
30	Parks AB1600	332,304	530,877	55,000	585,877	18,000	567,877
31	Community Ctr AB1600	287,603	342,224	40,000	382,224	-	382,224
32	Gov't Serv PW AB1600	68,770	110,045	21,000	131,045	-	131,045
33	Gen Gov't AB1600	433,608	503,858	30,000	533,858	-	533,858
34	Police AB1600	210,136	248,986	29,300	278,286	-	278,286
35	Fire AB1600	255,067	364,281	49,000	413,281	-	413,281
36	Roads/Signals AB1600	207,144	417,561	79,500	497,061	-	497,061
39	Flood Control AB1600	2,091	2,081	225	2,306	-	2,306
52	Drainage Connection Fees	267,670	509,231	98,000	607,231	-	607,231
90	CDBG HR Program Income	29,102	180,482	21,000	201,482	-	201,482
92	HOME Housing Grants	27,455	119,436	61,000	180,436	-	180,436
58	ARPA Funding	-	-	45,546	45,546	40,546	5,000
	Capital Equipment Purchase						
59	Reserve	-	-	-	-	(125,000)	125,000
Enterprise Funds							
50	Water Connection Fees	974,665	1,417,981	193,000	1,610,981	-	1,610,981
51	Sewer Connection Fees	780,471	1,256,432	234,800	1,491,232	550,000	941,232
		\$ 9,592,091	\$ 11,688,442	\$ 7,940,843	\$ 19,629,285	\$ 7,248,904	\$ 12,380,381

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



**Fiscal Year 2023-24
Fund Balance Summary By Fund**

Fund #	Fund Name	Estimated Beginning Fund Balance 6/30/2023	Estimated Revenues FY 2023-24	Resources Available FY 2023-24	Adopted Budget FY 2023-24	Estimated Fund Balance 6/30/2024
10	General Fund	\$ 4,551,252	\$ 4,930,866	\$ 9,482,118	\$ 4,918,599	\$ 4,563,519
Special Revenue Funds						
14	Streets - Gas Tax	424,682	509,456	934,138	785,693	148,445
15	TDA Transportation Tax	251,257	400,000	651,257	1,104,300	(453,043)
16	Traffic Safety	21,661	4,000	25,661	-	25,661
17	COPS	236,427	155,000	391,427	220,000	171,427
18	Sidewalk Improvement	18,207	500	18,707	-	18,707
20	Street Lighting	79,331	55,164	134,495	63,800	70,695
21	CFD 92-1 Mello Roos	80,981	131,675	212,656	-	212,656
22	Fire Assessment	114,200	134,700	248,900	119,400	129,500
23	Fire CFD 2004-1	11,973	131,705	143,678	128,200	15,478
24	Police CFD 2004-1	1,270	365,147	366,417	363,500	2,917
25	Animal Control CFD 2004-1	502	22,409	22,911	21,500	1,411
26	Street Lighting CFD 2004-1	(58,937)	23,709	(35,228)	28,000	(63,228)
27	Rec/Pool CFD 2004-1	10,539	169,368	179,907	176,700	3,207
28	Drainage CFD 2004-1	159,735	23,209	182,944	8,000	174,944
30	Parks AB1600	567,877	55,000	622,877	130,000	492,877
31	Community Ctr AB1600	382,224	30,000	412,224	-	412,224
32	Gov't Serv PW AB1600	131,045	24,000	155,045	-	155,045
33	Gen Gov't AB1600	533,858	30,000	563,858	-	563,858
34	Police AB1600	278,286	21,000	299,286	-	299,286
35	Fire AB1600	413,281	49,000	462,281	60,000	402,281
36	Roads/Signals AB1600	497,061	79,500	576,561	290,000	286,561
39	Flood Control AB1600	2,306	225	2,531	-	2,531
52	Drainage Connection Fees	607,231	50,500	657,731	-	657,731
90	CDBG HR Program Income	201,482	36,000	237,482	-	237,482
92	HOME Housing Grants	180,436	-	180,436	-	180,436
58	ARPA Funding Capital Equipment Purchase	125,000	225,000	350,000	1,075,000	(725,000)
59	Reserve	-	-	-	(125,000)	125,000
Enterprise Funds						
12	*Water Enterprise	(765,967)	1,001,350	235,383	1,731,367	(1,495,984)
13	*Sewer Enterprise	3,847,303	5,120,000	8,967,303	8,829,612	137,691
50	Water Connection Fees	1,610,981	119,000	1,729,981	-	1,729,981
51	Sewer Connection Fees	941,232	50,500	991,732	-	991,732
		\$ 15,456,717	\$ 13,947,983	\$ 29,404,700	\$ 19,928,671	\$ 9,476,029

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

**City of Live Oak
General Fund 10
Budget Fiscal Year 2023-24**



Dept #	Department	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
1000	City Council	\$ 91,942	\$ 95,172	\$ 92,099	\$ 86,058	\$ 93,806	\$ 120,419
1005	Administration	452,718	341,608	281,287	385,867	369,813	301,535
1010	Finance Services	207,914	221,324	262,701	215,654	196,162	184,691
1060	City Attorney	75,110	56,637	53,932	55,617	55,000	55,000
1065	Economic Development	22,080	13,073	11,822	16,595	10,783	16,000
1045	Fire Services	1,202,888	586,413	492,033	804,526	651,159	674,665
1050	Police Services	760,130	921,044	1,080,990	1,404,348	955,700	1,677,900
1055	Animal Control Services	111,628	105,056	95,803	164,891	103,262	54,973
1015	Community Development	196,522	234,199	318,403	300,670	181,892	138,240
1020	Building & Safety	186,341	184,869	193,600	171,509	250,945	464,112
1025	Engineering	39,839	25,475	37,088	39,726	31,000	26,500
1030	Parks Operations	200,304	306,272	309,022	407,530	275,944	354,982
1035	Recreation Services	247,779	267,637	232,693	278,208	340,132	372,046
1040	Pool Operations	78,403	73,657	66,916	122,289	102,393	128,103
1057	Community Center	-	5,442	-	-	-	-
1032	Facility Maintenance	101,794	104,347	67,609	67,786	75,605	136,433
0000	Nondepartmental	24,420	(1,844)	(20,891)	24,574	194,557	213,000
	Subtotals	3,999,812	3,540,381	3,575,108	4,545,848	3,888,153	4,918,599
	Total General Fund Revenues	3,682,462	3,332,471	3,658,662	4,323,610	3,598,466	4,930,866
	Revenues Over Expenditures	\$ (317,350)	\$ (207,910)	\$ 83,553	\$ (222,238)	\$ (289,687)	\$ 12,267

City of Live Oak
General Fund 10
Revenue Estimates



Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
GENERAL FUND REVENUES						
4101 Secured Property Taxes	\$ 629,915	\$ 668,907	683,788	\$ 631,309	\$ 860,000	\$ 958,000
4103 Unsecured Property Taxes	34,055	36,847	36,380	32,172	33,000	45,000
4107 Homeowners Exemption	6,909	6,889	6,882	3,963	7,000	7,000
4111 Property Tax In Lieu Veh Fees	889,435	989,121	1,078,434	1,127,685	1,162,000	1,334,000
4113 General Sales and Use Tax	394,402	367,820	336,080	474,946	393,000	490,000
4115 Prop 172 Sales Tax	33,104	31,182	35,283	45,598	30,000	30,000
4120 Property Tax Other	307,040	58,935	72,618	48,504	-	-
4137 Excise Tax	198,170	114,012	196,663	186,321	180,000	100,000
Total Taxes	<u>2,493,030</u>	<u>2,273,713</u>	<u>2,446,128</u>	<u>2,550,498</u>	<u>2,665,000</u>	<u>2,964,000</u>
4131 Business License	40,217	38,641	37,840	39,998	40,000	67,000
4132 Disabled Access	629	563	562	594	1,000	1,000
4134 Plan Check, Eng & Planning	24,081	(23,953)	10,601	24,795	38,000	38,000
4135 Building Permit Fees	261,860	172,478	248,687	246,323	235,000	200,000
4136 Plan Review Fees Building	50,344	42,631	54,274	66,789	60,000	60,000
4139 SMIP Fees	143	95	141	57	1,000	1,000
4140 CA Bldg Standards Commission	108	76	97	47	-	-
4141 Plan Retention Fees	2,258	2,995	1,780	2,955	3,000	3,000
4143 Variance Use Permit Fees	15,310	24,740	23,763	11,809	15,000	15,000
4145 Code Enforcement Fees	-	11,754	-	353	5,000	5,000
Total Licenses, Fees, Permits	<u>394,950</u>	<u>270,020</u>	<u>377,744</u>	<u>393,720</u>	<u>398,000</u>	<u>390,000</u>
4147 PG&E Franchise Fee	60,204	64,806	70,532	112,479	87,000	125,000
4149 Cable TV Franchise Fee	59,312	51,874	56,625	60,611	60,000	60,000
4151 Recology Franchise	113,285	115,019	118,671	96,008	145,000	145,000
4152 Recology General Maint.	-	-	-	15,763	-	16,500
Total Franchise Fees	<u>232,801</u>	<u>231,699</u>	<u>245,827</u>	<u>284,861</u>	<u>292,000</u>	<u>346,500</u>
4119 Property Transfer Tax	18,946	21,390	30,622	34,287	35,000	30,000
4123 VLF Motor Vehicle In Lieu	4,425	6,996	6,916	10,962	11,000	11,000
4124 CRA Reimbursements	-	-	-	-	-	-
4125 State Mandated Cost Reimb	-	-	-	-	-	-
4127 Vehicle Code Fines	2,594	1,347	1,433	1,363	1,500	1,500
4606 City Fines	-	-	4,100	2,100	1,000	500
4129 Fish and Game	365	513	324	138	-	2,600
4601 Grant Proceeds	-	-	-	10,000	-	13,000
4607 FEMA Grant COVID-19	-	-	113,594	611,000	-	850,000
Total Intergovernmental	<u>26,330</u>	<u>30,246</u>	<u>156,989</u>	<u>669,850</u>	<u>48,500</u>	<u>908,600</u>
4155 Copies	5	94	19	10	-	100
4157 Caltrans Reimbursement	1,467	1,345	1,101	1,467	-	-
4165 Administrative Fee	28,292	23,319	12,010	5,800	-	15,400
4201 Swimming Pool Fees	10,313	4,075	2,034	7,304	9,000	9,000
4203 Recreation Special Events	3,134	4,059	2,325	7,235	2,000	5,800
4204 Snack Bar	-	-	-	-	-	4,500
4205 Swim Lessons/Fees	4,756	895	7,207	5,641	1,000	2,000
4207 Youth Basketball	4,281	5,715	-	-	4,000	5,000
4209 Mens Basketball	6,981	-	-	-	3,000	3,000
4211 Adult Aerobic Classes	1,240	660	-	-	1,000	1,000
4212 Adult Soccer	7,054	3,925	-	-	4,000	4,000
4213 Tennis Lessons	480	-	800	1,150	400	400
4214 Youth Soccer	11,976	11,155	3,550	16,638	11,060	11,060
4216 Wrestling Program	2,728	3,627	-	-	2,100	2,100
4219 Scholarship Program	3,400	1,100	4,900	1,000	-	-
4608 General Reimbursements	-	-	-	5,206	-	-
Total Charges for Services	<u>86,107</u>	<u>59,969</u>	<u>33,945</u>	<u>51,451</u>	<u>37,560</u>	<u>63,360</u>
4169 Interest Earnings	135,544	121,711	15,819	8,825	-	10,000
Unrealized gain / loss	6,917	1,940	(5,809)	(19,329)	-	-
Total Use of Money	<u>135,544</u>	<u>121,711</u>	<u>15,819</u>	<u>8,825</u>	<u>-</u>	<u>10,000</u>
4161 Rents & Royalties	63,356	49,590	57,098	7,683	-	30,000
4162 Lease revenue	-	-	-	56,577	-	55,000
4167 Miscellaneous Income	20,151	5,105	24,684	9,700	-	6,000
4171 Sale of Fixed Assets	(4,558)	-	-	-	-	-
4173 Cash Over/Short	26	44	1	44	-	-
Total Other Revenues	<u>78,975</u>	<u>54,739</u>	<u>81,783</u>	<u>74,004</u>	<u>-</u>	<u>91,000</u>

City of Live Oak
 General Fund 10
 Revenue Estimates



Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
4303 Legal Cost Transfer	55,823	50,304	52,350	39,699	20,400	20,400
4305 Finance Cost Transfer	104,200	106,603	104,588	124,100	69,200	69,200
4309 General Govt Cost Transfer	70,401	123,601	125,235	110,602	51,806	51,806
4311 Engineering Cost Transfer	4,301	9,866	18,253	16,000	16,000	16,000
Total Revenue Transfers	234,725	290,374	300,426	290,401	157,406	157,406
TOTAL GENERAL FUND REVENUES	\$ 3,682,462	\$ 3,332,471	3,658,662	\$ 4,323,610	\$ 3,598,466	\$ 4,930,866

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

FORMULA

FORMULA



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

Budget Recap	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Proposed Budget FY 2021-22	Proposed Budget FY 2021-22
Salaries & Benefits	\$ 67,262	\$ 66,918	\$ 76,654	\$ 61,479	\$ 67,226	\$ 93,719
Services & Supplies	20,239	24,405	11,157	20,277	26,580	26,700
Capital Outlay	-	-	-	-	-	-
Debt & Contingencies	-	-	-	-	-	-
Transfers	4,441	3,849	4,288	4,302	-	-
Total	\$ 91,942	\$ 95,172	\$ 92,099	\$ 86,058	\$ 93,806	\$ 120,419

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



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

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



Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
5901	Interfund Transfer	19,762	-	-	-	-	-
5903	Legal Cost Transfer	1,921	1,298	1,400	1,400	-	-
5905	Finance Cost Transfer	3,699	2,824	3,001	2,999	-	-
	Total Interfund Transfers	25,382	4,122	4,401	4,399	-	-
	Total Department Expenditures	\$ 452,718	\$ 341,608	\$ 281,287	\$ 385,867	\$ 369,813	\$ 301,535

Expenditure Recap Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
Salaries & Benefits	\$ 245,391	\$ 153,922	\$ 150,315	\$ 167,454	\$ 238,213	\$ 199,435
Services & Supplies	181,945	183,564	126,571	214,014	131,600	97,100
Capital Outlay	-	-	-	-	-	5,000
Transfers	25,382	4,122	4,401	4,399	-	-
Total	\$ 452,718	\$ 341,608	\$ 281,287	\$ 385,867	\$ 369,813	\$ 301,535

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



Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
5003	Salaries Permanent	\$ 9,967	\$ 12,825	\$ 27,466	8,835	\$ 18,944	\$ 10,816
5005	Salaries Extra Help	12,129	11,197	(56)	-	-	-
5011	Car Allowance	160	120	130	28	60	30
5012	Bi-lingual Pay	300	600	650	138	300	150
5013	Social Security	1,392	1,500	1,618	602	1,175	671
5015	Medicare	325	351	378	141	275	157
5017	Unemployment Insurance	174	174	174	43	87	36
5019	Workers Compensation	694	714	742	853	805	460
5020	CalPERS Unfunded Liability	53,652	60,933	66,886	48,624	-	-
5021	CalPERS City employer rate	1,796	2,483	5,247	1,384	1,516	1,725
5023	CalPERS Employee rate paid by City	672	672	672	730	2,658	865
5025	Health Insurance	9,779	14,295	4,444	2,526	7,091	3,837
5027	Dental Insurance	502	887	320	181	285	145
5029	Vision Insurance	110	135	68	34	58	31
5031	Life Insurance	94	123	62	24	33	18
	Total Salaries & Benefits	91,746	107,009	108,802	64,143	33,287	18,941
5301	Office Supplies	848	887	785	1,275	-	1,000
5317	Maintenance & Service Contracts <i>Finance Software (75%)</i>	8,682	7,782	7,127	10,582	33,750	25,000
5319	Small Tools and Equipment	206	-	1,726	15	1,000	1,000
5323	Communications	437	798	513	418	-	-
5325	Advertising	287	-	-	-	500	250
5329	Printing & Copying	983	661	519	339	625	1,500
5333	Dues & Subscriptions	435	460	-	920	-	1,000
5335	Professional Development	170	319	660	694	-	1,000
5341	Professional Services <i>Contract accounting services (50%)</i>	90,716	88,527	121,956	121,396	120,000	120,000
5343	Liability Insurance	1,072	723	1,107	1,422	-	-
5349	Fidelity Insurance	48	50	52	55	-	-
5353	Special Departmental Expense <i>Banking fees</i>	8,685	7,976	13,084	7,995	7,000	15,000
	Total Services and Supplies	112,569	108,183	147,529	145,111	162,875	165,750
5903	Legal Cost Transfer	1,600	1,732	1,802	1,800	-	-
5909	General Government Transfer	1,999	4,400	4,568	4,600	-	-
	Total Interfund Transfers	3,599	6,132	6,370	6,400	-	-
	Total Department Expenditures	\$ 207,914	\$ 221,324	\$ 262,701	\$ 215,654	\$ 196,162	\$ 184,691

Expenditure Recap	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
Salaries & Benefits	\$ 91,746	\$ 107,009	\$ 108,802	\$ 64,143	\$ 33,287	\$ 18,941
Services & Supplies	112,569	108,183	147,529	145,111	162,875	165,750
Capital Outlay	-	-	-	-	-	-
Debt & Contingencies	-	-	-	-	-	-
Transfers	3,599	6,132	6,370	6,400	-	-
Total	\$ 207,914	\$ 221,324	\$ 262,701	\$ 215,654	\$ 196,162	\$ 184,691

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



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

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

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



Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
5337	Licenses & Permits	\$ 783	\$ 783	\$ 783	783	\$ 783	\$ 1,000
5341	Professional Services <i>*Yuba Arts Program</i>	15,000	5,000	5,000	5,000	10,000	15,000
5345	Property & Equip Insurance	6,297	7,290	6,040	10,812	-	-
	Total Services and Supplies	22,080	13,073	11,822	16,595	10,783	16,000
	Total Department Expenditures	\$ 22,080	\$ 13,073	\$ 11,822	\$ 16,595	\$ 10,783	\$ 16,000

Expenditure Recap		Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
Category							
Salaries & Benefits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Supplies		22,080	13,073	11,822	16,595	10,783	16,000
Capital Outlay		-	-	-	-	-	-
Debt & Contingencies		-	-	-	-	-	-
Transfers		-	-	-	-	-	-
Total		\$ 22,080	\$ 13,073	\$ 11,822	\$ 16,595	\$ 10,783	\$ 16,000

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



Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
5313	Repair & Maint Buildings	\$ 30,233	\$ 3,517	\$ 54	7,669	\$ 1,500	\$ 5,000
5319	Small Tools and Equipment	-	-	-	-	-	-
5337	Licenses & Permits	779	1,594	1,066	1,727	1,500	1,500
5339	Utilities	-	5,746	10,356	13,953	15,000	10,000
5341	Professional Services	656,880	656,880	613,401	607,084	765,000	810,900
5345	Property & Equip Insurance	2,130	2,335	1,770	3,431	-	-
	Total Services and Supplies	690,022	670,072	626,646	633,864	783,000	827,400
5501	Principal	70,532	73,051	75,658	78,359	81,156	81,156
5503	Interest	19,630	16,091	14,504	11,803	11,803	6,109
	<i>Lease financing - payments through 2025</i>						
	Total Debt & Contingency	90,162	89,142	90,162	90,162	92,959	87,265
5703	Equipment	612,245	4,346	2,450	50,800	10,000	-
	Total Capital Outlay	612,245	4,346	2,450	50,800	10,000	-
5903	Legal Cost Transfer	3,759	5,123	5,299	3,999	-	-
5905	Finance Cost Transfer	7,101	11,030	10,370	12,700	-	-
5909	General Govt Transfer	4,799	12,600	12,905	13,001	-	-
5913	Public Safety Contra - Transfer	(205,200)	(205,900)	(255,800)	-	(234,800)	(240,000)
	<i>Fire Assessments (\$125,000)</i>						
	<i>CFD 2004-1 Fire (\$115,000)</i>						
	Total Interfund Transfers	(189,541)	(177,147)	(227,226)	29,700	(234,800)	(240,000)
	Total Department Expenditures	\$ 1,202,888	\$ 586,413	\$ 492,033	\$ 804,526	\$ 651,159	\$ 674,665

Expenditure Recap	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Supplies	690,022	670,072	626,646	633,864	783,000	827,400
Capital Outlay	612,245	4,346	2,450	50,800	10,000	-
Debt & Contingencies	90,162	89,142	90,162	90,162	92,959	87,265
Transfers	(189,541)	(177,147)	(227,226)	29,700	(234,800)	(240,000)
Total	\$ 1,202,888	\$ 586,413	\$ 492,033	\$ 804,526	\$ 651,159	\$ 674,665

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



Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
5313	Repair & Maint Buildings	\$ 6,377	\$ 3,913	\$ 2,120	3,411	\$ 2,000	\$ 2,000
5323	Communications	4,644	5,037	4,762	5,360	-	400
5337	Licenses & Permits	457	463	463	487	500	500
5339	Utilities	6,584	5,615	6,363	6,677	6,200	7,000
5341	Professional Services	956,799	1,112,091	1,300,599	1,342,563	1,240,000	2,057,000
	<i>*Total estimated contract is \$2,057,000</i>						
5345	Property & Equip Insurance	2,130	2,335	1,770	3,431	-	-
5353	Special Dept Expense	-	-	3,140	1,320	1,000	1,000
	Total Services and Supplies	976,991	1,129,454	1,319,216	1,363,249	1,249,700	2,067,900
5903	Legal Cost Transfer	4,638	7,145	7,304	5,999	-	-
5905	Finance Cost Transfer	8,901	15,443	15,405	17,100	-	-
5909	General Gov't Transfer	6,000	17,802	17,865	18,000	-	-
5913	Public Safety Contra Expense	(236,400)	(248,800)	(278,800)	-	(294,000)	(390,000)
	<i>CFD 2004-1 Police (\$340,000)</i>						
	<i>COPS Funding (\$75,000)</i>						
	Total Interfund Transfers	(216,861)	(208,410)	(238,226)	41,099	(294,000)	(390,000)
	Total Department Expenditures	\$ 760,130	\$ 921,044	\$ 1,080,990	\$ 1,404,348	\$ 955,700	\$ 1,677,900

Expenditure Recap Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Supplies	976,991	1,129,454	1,319,216	1,363,249	1,249,700	2,067,900
Capital Outlay	-	-	3,140	1,320	-	-
Debt & Contingencies	-	-	-	-	-	-
Transfers	(216,861)	(208,410)	(238,226)	41,099	(294,000)	(390,000)
Total	\$ 760,130	\$ 921,044	\$ 1,084,130	\$ 1,405,668	\$ 955,700	\$ 1,677,900

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



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

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

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



Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
5003	Salaries Permanent	\$ 62,553	\$ 89,695	\$ 140,150	137,664	\$ 60,929	\$ 34,216
5010	Technology Allowance	-	248	293	248	-	270
5011	Car Allowance	55	905	1,073	908	-	930
5012	Bi-lingual Pay	75	357	943	981	-	150
5013	Social Security	4,753	6,180	7,897	8,709	3,778	2,121
5015	Medicare	1,111	1,445	1,914	2,084	883	496
5017	Unemployment Insurance	434	608	759	760	282	91
5019	Workers Compensation	4,116	4,230	4,401	5,057	2,590	1,454
5021	CalPERS City employer rate	9,226	11,276	14,176	14,825	8,548	3,522
5023	CalPERS Employee rate paid by City	5,479	5,531	5,516	5,501	4,874	865
5025	Health Insurance	9,285	14,110	19,140	19,280	8,863	8,818
5027	Dental Insurance	662	654	901	953	276	384
5029	Vision Insurance	128	153	195	219	61	78
5031	Life Insurance	155	192	261	263	108	45
	Total Salaries & Benefits	98,032	135,584	197,617	197,452	91,192	53,440
5303	Operating Supplies	83	5	97	-	-	-
5317	Maint & Service Contracts	1,318	1,558	1,739	2,625	1,600	1,600
5319	Small Tools and Equipment	-	-	-	-	-	500
5323	Communications	375	983	854	765	2,500	500
5325	Advertising	3,439	2,257	1,689	1,097	1,000	1,000
5329	Printing & Copying	-	567	919	1,005	2,500	1,000
5333	Dues & Subscriptions	-	-	2,328	-	3,000	-
5335	Professional Development	56	-	-	-	-	-
5341	Professional Services	80,324	76,195	94,538	77,399	80,000	80,000
	<i>General planning services</i>						
5343	Liability Insurance	5,079	3,957	5,246	6,757	-	-
5349	Fidelity Insurance	76	80	84	88	-	-
5353	Special Dept Expense	-	61	34	185	100	200
	Total Services and Supplies	90,750	85,663	107,528	89,921	90,700	84,800
5903	Legal Cost Transfer	1,840	2,310	2,400	2,400	-	-
5905	Finance Cost Transfer	3,499	4,943	5,099	5,098	-	-
5909	General Government Transfer	2,401	5,699	5,758	5,799	-	-
	Total Interfund Transfers	7,740	12,952	13,257	13,297	-	-
	Total Department Expenditures	\$ 196,522	\$ 234,199	\$ 318,403	\$ 300,670	\$ 181,892	\$ 138,240

Expenditure Recap Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
Salaries & Benefits	\$ 98,032	\$ 135,584	\$ 197,617	\$ 197,452	\$ 91,192	\$ 53,440
Services & Supplies	90,750	85,663	107,528	89,921	90,700	84,800
Capital Outlay	-	-	-	6,757	-	-
Debt & Contingencies	-	-	-	-	-	-
Transfers	7,740	12,952	13,257	13,297	-	-
Total	\$ 196,522	\$ 234,199	\$ 318,403	\$ 307,427	\$ 181,892	\$ 138,240

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



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

Expenditure Recap Category	Actual		Actual		Adopted	
	Expenditures FY 2018-19	Expenditures FY 2019-20	Expenditures FY 2020-21	Expenditures FY 2021-22	Budget FY 2022-23	Budget FY 2023-24
Salaries & Benefits	\$ 155,111	\$ 160,180	\$ 103,296	\$ 77,596	\$ 188,745	\$ 401,012
Services & Supplies	24,530	17,368	58,651	86,313	62,200	63,100
Capital Outlay	-	-	24,075	-	-	-
Debt & Contingencies	-	-	-	-	-	-
Transfers	6,700	7,321	7,579	7,600	-	-
Total	\$ 186,341	\$ 184,869	\$ 193,600	\$ 171,509	\$ 250,945	\$ 464,112

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



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

Expenditure Recap Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Supplies	39,559	23,677	35,143	37,773	31,000	26,500
Capital Outlay	-	-	-	-	-	-
Debt & Contingencies	-	-	-	-	-	-
Transfers	280	1,798	1,945	1,953	-	-
Total	\$ 39,839	\$ 25,475	\$ 37,088	\$ 39,726	\$ 31,000	\$ 26,500

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



Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
5003	Salaries Permanent	\$ 75,307	\$ 145,424	\$ 149,274	143,359	\$ 84,752	\$ 192,049
5005	Salaries Extra Help	9,966	12,035	10,166	11,645	38,400	15,000
5007	Overtime	2,101	2,702	1,670	4,262	-	3,000
5009	Certificate Pay	-	-	-	-	-	-
5011	Car Allowance	2,718	2,450	1,300	1,100	1,230	1,230
5012	Bilingual Pay	1,000	1,000	2,438	2,063	2,250	2,250
5013	Social Security	5,608	9,677	9,081	9,852	5,254	11,908
5015	Medicare	1,312	2,263	2,124	2,304	1,229	2,785
5017	Unemployment Insurance	1,190	1,700	1,245	1,550	651	910
5019	Workers Compensation	5,725	5,885	6,122	7,036	9,357	14,663
5021	CalPERS City employer rate	5,391	13,143	13,836	14,875	6,331	19,005
5023	CalPERS Employee rate paid by City	-	-	-	-	-	-
5025	Health Insurance	32,751	50,468	52,200	47,931	53,972	79,804
5027	Dental Insurance	1,391	2,404	2,182	2,359	2,135	2,980
5029	Vision Insurance	310	495	514	581	434	648
5031	Life Insurance	296	404	350	396	249	450
	Total Salaries & Benefits	145,066	250,050	252,502	249,313	206,244	346,682
5303	Operating Supplies	10,452	10,135	8,482	13,314	13,000	13,000
5305	Chemicals (pesticides, etc)	2,446	2,340	3,059	561	3,000	3,000
5307	Fuel	7,631	8,620	7,335	9,687	11,000	11,000
5309	Safety Items	2,509	2,492	2,636	2,733	2,500	2,800
5311	Repair & Maintenance	10,563	24,334	21,508	38,769	25,000	10,000
5313	Repair & Maint Buildings	4,046	1,969	7,094	4,860	-	5,000
5315	Repair & Maint Vehicles	5,223	12,090	6,588	6,248	-	5,000
5316	Tree Trimming	-	-	-	-	12,000	12,000
5317	Maint & Service Contracts	-	248	322	1,404	-	500
5319	Small Tools and Equip.	7,751	6,123	3,231	5,645	7,500	1,000
5321	Rents & Leases	-	-	-	49	-	-
5323	Communications	4,288	2,922	4,058	2,983	4,000	2,000
5325	Advertising	733	-	-	-	-	-
5331	Travel, Lodging & Meals	2,994	4,715	-	2,886	5,200	3,000
5335	Professional Development	1,415	3,589	1,801	2,673	3,500	2,000
5337	Licenses & Permits	172	327	1,503	1,573	1,500	2,000
5339	Utilities	30,572	4,582	421	13,043	10,000	12,000
5341	Professional Services	6,465	5,795	5,907	4,997	6,000	6,000
5343	Liability Insurance	4,911	4,561	5,075	6,559	-	-
5345	Property & Other Insurance	3,395	4,562	4,556	6,880	-	-
5349	Fidelity Insurance	48	50	52	55	-	-
5353	Special Dept Expense	8,225	621	548	1,061	1,500	10,000
5371	Youth Soccer	-	-	-	264	-	-
	Total Services/Supplies	113,839	100,075	84,175	126,244	105,700	100,300
5703	Vehicles & Heavy Equipment	-	-	15,696	16,673	43,000	-
5703	Capital Outlay & Equipment <i>5 benches and bbq's</i>	-	-	-	-	20,000	7,000
	Total Capital Outlay	-	-	15,696	16,673	63,000	7,000
5903	Legal Cost Transfer	1,199	2,600	2,699	964	-	-
5905	Finance Cost Transfer	2,201	5,646	5,800	7,536	-	-
5909	General Govt Transfer	1,499	6,501	6,750	6,800	-	-
5912	Parks Contra - Transfer	(63,500)	(58,600)	(58,600)	-	(99,000)	(99,000)
	Total Interfund Transfers	(58,601)	(43,853)	(43,351)	15,300	(99,000)	(99,000)
	Total Department Expenditures	\$ 200,304	\$ 306,272	\$ 309,022	\$ 407,530	\$ 275,944	\$ 354,982

Expenditure Recap	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
Salaries & Benefits	\$ 145,066	\$ 250,050	\$ 252,502	\$ 249,313	\$ 206,244	\$ 346,682
Services & Supplies	113,839	100,075	84,175	126,244	105,700	100,300
Capital Outlay	-	-	15,696	16,673	63,000	7,000
Debt & Contingencies	-	-	-	-	-	-
Transfers	(58,601)	(43,853)	(43,351)	15,300	(99,000)	(99,000)
Total	\$ 200,304	\$ 306,272	\$ 309,022	\$ 407,530	\$ 275,944	\$ 354,982

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



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

Expenditure Recap		Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
Category							
Salaries & Benefits		\$ 13,499	\$ 13,333	\$ 9,653	\$ 7,828	\$ -	\$ 16,083
Services & Supplies		87,198	91,014	57,956	56,549	75,605	120,350
Capital Outlay		1,097	-	-	3,409	-	-
Debt & Contingencies		-	-	-	-	-	-
Transfers		-	-	-	-	-	-
Total		\$ 101,794	\$ 104,347	\$ 67,609	\$ 67,786	\$ 75,605	\$ 136,433

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



Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
5003	Salaries Permanent	\$ 86,137	\$ 97,672	\$ 113,130	115,863	\$ 124,557	\$ 127,699
5005	Salaries Extra Help	55,413	41,109	13,604	25,187	65,240	54,217
5007	Overtime	521	601	857	1,909	-	2,000
5011	Car Allowance	2,183	1,955	1,962	1,709	1,950	900
5012	Bilingual Pay	963	1,888	2,113	1,788	1,515	1,650
5013	Social Security	9,196	8,439	6,933	8,876	7,722	7,918
5015	Medicare	2,150	1,974	1,621	2,076	1,806	1,852
5017	Unemployment Insurance	4,098	3,040	1,206	2,505	890	692
5019	Workers Compensation	3,673	3,775	3,927	4,513	12,804	7,536
5021	CalPERS City employer rate	7,461	8,556	10,232	11,370	12,106	13,601
5023	CalPERS Employee rate paid by City	2,308	2,504	2,703	2,980	2,918	3,256
5025	Health Insurance	39,716	46,332	51,965	47,781	72,244	70,970
5027	Dental Insurance	2,255	2,416	2,261	2,441	2,825	2,691
5029	Vision Insurance	487	515	527	593	565	572
5031	Life Insurance	314	311	314	355	340	342
	Total Salaries & Benefits	216,875	221,087	213,356	229,946	307,482	295,896
5309	Safety Items					-	100
5323	Communications	-	601	580	526	-	700
5335	Professional Development	-	-	150	97	150	150
5341	Professional Services	-	734	-	384	500	500
5343	Liability Insurance	3,471	4,164	3,590	4,661	-	-
5349	Fidelity Insurance	38	40	42	44	-	-
5351	Community Promotion	11,317	8,485	4,383	9,853	15,000	20,000
	<i>New event</i>						
	<i>Holiday celebration (\$8,000)</i>						
	<i>Live Oak Festival (\$7,000)</i>						
5353	Special Dept Expense	7	787	742	15	1,500	1,500
535X	Snack Bar	-	-	-	-	-	4,500
Youth Programs							
5357	Basketball	2,548	3,202	851	2,951	4,000	4,000
5365	Swimming	800	200	-	49	1,000	1,000
5367	Tennis	-	58	-	1,205	200	500
5369	Wrestling	2,389	4,723	-	-	3,000	3,000
5371	Youth Soccer	14,400	13,867	9,505	14,351	14,000	15,000
5380	Skating	-	-	-	-	500	500
5366	Flag Football	-	-	-	-	3,000	300
5399	Other Youth Programs	1,607	1,450	1,836	1,327	2,300	2,300
Adult Programs							
5361	Football	-	-	-	-	-	500
5362	Basketball	291	3,106	-	-	3,000	-
5364	Adult Aerobics/Zumba	-	-	-	-	500	-
5372	Adult Soccer	8,279	4,964	-	-	4,000	5,600
	Total Services/Supplies	45,147	46,381	21,679	35,463	52,650	60,150
5703	Capital Outlay	-	-	-	-	-	36,000
	<i>*Truck</i>						
5705	Capital Equipment	-	7,578	-	-	-	-
	Total Capital Outlay	-	7,578	-	-	-	36,000
5903	Legal Cost Transfer	1,359	2,238	2,300	2,301	-	-
5905	Finance Cost Transfer	2,598	4,854	4,900	4,898	-	-
5909	General Govt Transfer	1,800	5,499	5,559	5,600	-	-
5912	Recreation Contra - Transfer	(20,000)	(20,000)	(15,100)	-	(20,000)	(20,000)
	Total Interfund Transfers	(14,243)	(7,409)	(2,341)	12,799	(20,000)	(20,000)
	Total Department Expenditures	\$ 247,779	\$ 267,637	\$ 232,693	\$ 278,208	\$ 340,132	\$ 372,046

Expenditure Recap						
Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
Salaries & Benefits	\$ 216,875	\$ 221,087	\$ 213,356	\$ 229,946	\$ 307,482	\$ 295,896
Services & Supplies	45,147	46,381	21,679	35,463	52,650	60,150
Capital Outlay	-	7,578	-	-	-	36,000
Debt & Contingencies	-	-	-	-	-	-
Transfers	(14,243)	(7,409)	(2,341)	12,799	(20,000)	(20,000)
Total	<u>\$ 247,779</u>	<u>\$ 267,637</u>	<u>\$ 232,693</u>	<u>\$ 278,208</u>	<u>\$ 340,132</u>	<u>\$ 372,046</u>

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



Acct #	Description	Actual		Actual		Adopted	
		Expenditures FY 2018-19	Expenditures FY 2019-20	Expenditures FY 2020-21	Expenditures FY 2021-22	Budget FY 2022-23	Budget FY 2023-24
5003	Salaries Permanent	\$ 20,470	\$ 24,124	\$ 26,860	26,338	\$ 28,255	\$ 52,181
5005	Salaries Life Guards	21,904	22,022	12,161	22,480	65,240	54,217
5007	Overtime	122	100	154	286	-	-
5009	Certificate Pay	-	-	-	-	-	-
5011	Car Allowance	588	600	650	550	630	1,230
5012	Bilingual Pay	225	450	488	413	450	750
5013	Social Security	2,946	2,831	1,503	3,791	1,752	3,235
5015	Medicare	689	662	352	887	410	757
5017	Unemployment Insurance	1,817	1,543	173	2,322	174	218
5019	Workers Compensation	4,327	4,447	4,627	5,317	7,058	3,823
5021	CalPERS City employer rate	1,701	1,976	2,292	2,445	2,510	4,569
5023	CalPERS Employee rate paid by City	385	417	451	497	486	543
5025	Health Insurance	8,250	10,717	11,716	10,142	14,577	20,915
5027	Dental Insurance	449	483	471	494	569	869
5029	Vision Insurance	96	113	112	122	116	188
5031	Life Insurance	66	68	65	70	66	108
	Total Salaries & Benefits	64,035	70,553	62,074	76,154	122,293	143,603
5303	Operating Supplies	296	277	863	471	1,500	1,800
5305	Chemicals	14,033	10,385	13,869	14,837	17,000	20,400
5309	Safety Items	1,787	339	1,353	1,402	1,500	1,800
5311	Repair & Maintenance	453	976	20	13,993	3,000	3,600
5319	Small Tools and Equipment	3,245	-	1,107	1,502	1,200	-
5323	Communications	248	341	375	358	-	1,000
5337	Licenses & Permits	784	784	784	910	900	900
5341	Professional Services	2,445	-	-	-	-	-
5343	Liability Insurance	3,019	3,442	3,122	4,049	-	-
5345	Property & Equip Insurance	1,132	1,521	1,519	2,293	-	-
5349	Fidelity Insurance	28	30	31	33	-	-
5353	Special Dept Expense	2,940	-	1,415	988	1,000	1,000
	Total Services and Supplies	30,410	18,095	24,457	40,836	26,100	30,500
5903	Legal Cost Transfer	958	866	900	900	-	-
5905	Finance Cost Transfer	1,799	1,941	2,101	2,100	-	-
5909	General Government Transfer	1,201	2,202	2,283	2,299	-	-
5912	Pool Contra - Transfer	(20,000)	(20,000)	(24,900)	-	(46,000)	(46,000)
	Total Interfund Transfers	(16,042)	(14,991)	(19,616)	5,299	(46,000)	(46,000)
	Total Department Expenditures	\$ 78,403	\$ 73,657	\$ 66,916	\$ 122,289	\$ 102,393	\$ 128,103

Expenditure Recap		Actual		Actual		Adopted	
Category	Expenditures FY 2018-19	Expenditures FY 2019-20	Expenditures FY 2020-21	Expenditures FY 2021-22	Budget FY 2022-23	Budget FY 2023-24	
Salaries & Benefits	\$ 64,035	\$ 70,553	\$ 62,074	\$ 76,154	\$ 122,293	\$ 143,603	
Services & Supplies	30,410	18,095	24,457	40,836	26,100	30,500	
Capital Outlay	-	-	-	-	-	-	
Debt & Contingencies	-	-	-	-	-	-	
Transfers	(16,042)	(14,991)	(19,616)	5,299	(46,000)	(46,000)	
Total	\$ 78,403	\$ 73,657	\$ 66,916	\$ 122,289	\$ 102,393	\$ 128,103	

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



Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
REVENUES							
4169	Water Usage Charges	\$ 873,133	\$ 873,379	\$ 940,336	\$ 798,235	\$ 920,000	\$ 925,000
4405	Penalty Charges	6,453	4,434	75	-	-	7,000
4404	Services Miscellaneous	-	1,913	(221)	975	-	350
4401	Interest Earnings	1,975	350	-	(44,294)	-	69,000
4601	Federal Grants	-	-	-	123,864	-	-
4172	Contributed Capital Grants	577,087	1,417,165	1,210,749	-	-	-
	TOTAL FUND REVENUES	\$ 1,458,648	\$ 2,297,241	\$ 2,150,939	\$ 878,780	\$ 920,000	\$ 1,001,350

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
EXPENDITURES							
5001	Salaries Elected	\$ 1,951	\$ 2,182	\$ 2,321	\$ 1,751	\$ 2,970	\$ -
5003	Salaries Permanent	184,043	292,850	331,287	340,085	342,368	468,095
5005	Salaries Extra Help	22,091	23,232	10,110	7,987	-	-
5006	Outsourced Personnel	22,512	-	-	-	-	-
5007	Overtime	3,241	4,509	2,412	4,479	-	-
5010	Technology Allowance	-	247	293	248	270	270
5011	Car Allowance	1,095	1,689	2,001	1,793	1,950	2,340
5012	Bilingual Pay	-	3,687	4,494	4,019	4,125	3,225
5013	Social Security	12,633	19,067	19,608	21,212	21,881	29,022
5015	Medicare	2,954	4,459	4,653	5,009	5,117	6,787
5017	Unemployment Insurance	2,610	2,854	3,361	3,061	2,344	2,293
5019	Workers Compensation	11,843	12,173	12,665	14,554	21,447	29,192
5020	CalPERS Unfunded Liability <i>\$157,000 (20%)</i>	38,323	26,114	28,665	20,839	31,400	-
5021	CalPERS City employer rate	16,449	27,851	31,880	35,419	40,364	55,067
5022	Noncash pension expense GASB 68	41,292	(39,584)	11,384	17,686	-	-
5023	CalPERS Employee rate paid by City	5,885	6,069	6,217	6,709	6,879	8,808
5024	OPEB ARC Expense	187	197	(34)	(630)	-	-
5025	Health Insurance	49,194	68,014	81,055	80,038	128,380	134,877
5027	Dental Insurance	3,706	3,901	4,254	4,552	5,168	6,662
5029	Vision Insurance	734	886	962	1,101	1,053	1,423
5031	Life Insurance	682	818	932	1,031	979	1,206
	Total Salaries & Benefits	421,425	461,215	558,521	570,943	616,695	749,267
5301	Office Supplies	2,579	2,012	1,431	3,104	2,000	2,000
5303	Operating Supplies	3,611	3,374	2,363	3,023	2,500	2,500
5305	Chemicals	25,245	39,446	47,312	68,090	63,000	63,000
5307	Fuel	3,429	2,925	1,252	2,079	3,000	3,000
5309	Safety Items	1,118	753	1,249	578	800	800
5311	Repair & Maintenance	29,952	32,246	60,142	62,438	35,000	35,000
5312	Repair Distribution System	-	182	9,667	950	-	-
5313	Repair & Maint Buildings	54	-	-	-	-	-
5315	Repair & Maint Vehicles	3,841	4,248	3,724	3,948	-	-
5317	Maint & Service Contracts	16,058	8,688	10,764	11,560	18,000	18,000
5319	Small Tools and Equip	3,238	1,912	5,997	3,643	3,500	3,500
5321	Rents & Leases	8,450	5,337	6,683	1,049	6,000	6,000
5323	Communications	1,828	4,198	3,682	3,626	4,200	4,200
5325	Advertising	-	-	-	483	-	-
	Tree Trimming	-	-	-	-	-	10,000
5327	Postage	6,103	4,761	7,638	8,086	7,700	7,700
5329	Printing & Copying	3,759	3,768	3,922	6,443	4,700	4,700
5331	Travel, Lodging & Meals	200	969	-	-	-	-
5333	Dues & Subscriptions	4,049	-	854	695	1,000	3,000
5335	Professional Dev	759	6,023	845	1,016	4,000	2,000
5337	Licenses & Permits	13,125	15,765	17,965	19,819	20,000	20,000
5339	Utilities	161,652	190,532	198,257	280,723	255,000	255,000
	<i>Power</i>						

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



Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
5341	Professional Services <i>Well 7 & SCADA backwash control programming (\$3,000)</i> <i>PLC Programming</i> <i>Accounting services</i> <i>SCADA Services</i> <i>Information Technology Services (12.5%)</i>	182,474	103,124	155,066	108,134	100,000	100,000
5343	Liability Insurance	15,397	12,810	15,907	20,509	21,000	32,000
5345	Property & Other Insur	11,709	15,471	15,106	23,424	23,400	29,000
5349	Fidelity Insurance	199	210	220	231	231	300
5353	Special Dept Expense	175	175	160	220	500	500
	Total Services/Supplies	499,004	458,929	570,207	633,871	575,531	602,200
5501	Principal	40,000	-	-	-	40,000	40,000
5503	Interest	44,200	21,253	40,800	39,249	38,250	36,000
	Total Debt Service	84,200	21,253	40,800	39,249	78,250	76,000
5703	Equipment <i>PLCS (\$2,000)</i> <i>Rolling Door - Chem Building - Well 3 (\$10,000)</i> <i>2 Sheds (Well 4 & pump station, \$8,000)</i> <i>CPUs at wells 3, 4 & BPS (\$20,000)</i> <i>Well site radios (\$20,000)</i> <i>Backwash control panels (\$6,700)</i>	-	775	19,151	20,854	35,000	66,700
5703	Vehicles <i>Utility Truck</i> <i>Backhoe (Streets, Water, Sewer, Parks)</i>	-	-	-	-	47,500	-
5705	Grant Funded Projects <i>Transfer switches (\$45,000)</i> <i>Chemical tanks (\$30,000)</i> <i>Backflow cage covers (\$50,000)</i> <i>MXU's (\$75,000)</i>	577,087	-	-	-	200,000	200,000
	Total Capital Outlay	577,087	775	19,151	20,854	282,500	266,700
5901	Interfund Transfer	-	-	21,250	-	-	-
5903	Legal Cost Transfer	7,760	5,919	6,000	5,001	5,000	5,000
5905	Finance Cost Transfer	14,897	12,971	13,001	18,000	18,000	18,000
5909	General Govt Transfer	10,101	14,899	14,892	11,000	11,000	11,000
5911	Engineering Transfer	1,200	3,170	5,615	3,200	3,200	3,200
	Total Interfund Transfers	33,958	36,959	60,758	37,201	37,200	37,200
	TOTAL FUND EXPENDITURES	\$ 1,615,674	\$ 979,131	\$ 1,249,436	\$ 1,302,118	\$ 1,590,176	\$ 1,731,367

Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
Salaries & Benefits	\$ 421,425	\$ 461,215	\$ 558,521	\$ 570,943	\$ 616,695	\$ 749,267
Services & Supplies	499,004	458,929	570,207	633,871	575,531	602,200
Capital Outlay	577,087	775	19,151	20,854	282,500	266,700
Debt & Contingencies	84,200	21,253	40,800	39,249	78,250	76,000
Transfers	33,958	36,959	60,758	37,201	37,200	37,200
Total	\$ 1,615,674	\$ 979,131	\$ 1,249,436	\$ 1,302,118	\$ 1,590,176	\$ 1,731,367

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



Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
REVENUES							
4401	Sewer Usage Charges	\$ 2,272,082	\$ 2,318,010	\$ 2,378,200	\$ 2,436,477	\$ 2,500,000	\$ 2,500,000
4405	Penalty Charges	17,706	10,289	215	-	10,000	10,000
4169	Interest Earnings	59,014	52,994	14,051	8,559	-	30,000
4170	Unrealized gains (losses)	9,082	7,845	(12,231)	(28,207)	-	-
4301	Interfund Transfer	-	-	21,250	-	-	-
4601	Federal Grants ("P" Street Lift Station)	-	-	-	-	900,000	900,000
4601	State Grants (Sewer Plant Solar Project)	-	-	-	-	1,680,000	1,680,000
	TOTAL FUND REVENUES	\$ 2,357,884	\$ 2,389,138	\$ 2,401,485	\$ 2,416,829	\$ 5,090,000	\$ 5,120,000

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
EXPENDITURES							
5001	Salaries Elected	\$ 1,951	\$ 2,164	\$ 2,321	\$ 1,751	\$ 2,970	\$ -
5003	Salaries Permanent	265,955	398,668	437,869	465,422	622,814	581,032
5005	Salaries Extra Help	26,133	26,966	10,092	7,987	18,263	-
50XX	Opearator in Training Program	-	-	-	-	48,000	-
5006	Outsourced Personnel	33,768	-	121,500	78,780	-	-
5007	Overtime	2,803	4,039	2,251	4,739	-	4,000
5009	Certificate Pay	-	-	-	-	-	-
5010	Technology Allowance	-	495	585	495	540	540
5011	Car Allowance	4,279	5,960	6,745	6,001	6,315	5,910
5012	Bilingual Pay	1,925	3,818	4,700	4,150	4,125	3,600
5013	Social Security	18,118	25,577	26,054	28,925	38,798	36,024
5015	Medicare	4,238	5,982	6,227	6,859	9,073	8,425
5017	Unemployment Insurance	2,918	3,244	3,541	3,493	3,754	2,621
5019	Workers Compensation	57,395	58,995	61,375	70,531	39,651	35,661
5020	CalPERS Unfunded Liability	61,317	69,639	76,441	38,899	47,100	45,200
	<i>\$150,806 (30%)</i>						
5021	CalPERS City employer rate	26,946	40,428	45,834	50,536	70,754	71,544
5023	CalPERS Employee rate paid by City	12,832	13,057	13,230	14,312	14,843	15,454
5025	Health Insurance	60,043	80,994	97,511	94,715	218,554	164,623
5027	Dental Insurance	4,199	4,773	4,799	5,394	8,625	7,471
5029	Vision Insurance	818	1,001	1,058	1,264	1,762	1,577
5031	Life Insurance	815	985	1,068	1,216	1,519	1,368
	Total Salaries & Benefits	586,453	746,785	923,203	885,469	1,157,460	985,050
5301	Office Supplies	2,898	2,226	1,854	3,079	2,800	2,800
5303	Operating Supplies	12,156	5,252	4,398	7,039	6,000	6,000
5305	Chemicals	1,982	10,469	13,751	23,786	15,000	20,000
5307	Fuel	9,597	13,503	10,403	14,139	16,000	16,000
5308	Inventory	2,584	13,769	10,124	13,442	15,000	15,000
5309	Safety Items	1,559	2,635	2,233	2,591	2,500	2,500
5311	Repair/Maint WWTP	86,753	90,737	123,077	199,080	325,000	250,000
	<i>In plant pump station update/grade (\$5,000)</i>						
	<i>Oxidation ditch diffuser repair (\$100,000)</i>						
	<i>Lagoon Cleanup (\$10,000)</i>						
5312	Repairs/Maint Collection System	66,266	43,775	14,935	51,338	50,000	50,000
5313	Repair & Maint Buildings	393	66	73	7,146	15,000	15,000
5315	Repair & Maint Vehicles	4,826	2,240	22,281	25,362	25,000	25,000
5317	Maint & Service Contracts	34,044	26,291	11,564	11,716	50,000	50,000
5319	Small Tools and Equip	8,630	10,258	6,403	7,453	4,800	4,800
5321	Rents & Leases	10,084	11,671	11,321	5,940	12,500	12,500
5323	Communications	6,519	10,385	22,490	8,022	8,104	8,104
5325	Advertising	1,450	-	490	490	600	600
5327	Postage	6,122	4,673	8,021	8,092	7,500	7,500
5329	Printing & Copying	4,142	3,768	3,922	6,443	4,000	4,000
5333	Dues & Subscriptions	1,395	10	4,764	5,747	2,000	2,000
5335	Professional Dev	541	125	510	295	2,000	2,000

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



Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
5337	Licenses & Permits	19,728	20,126	29,628	10,355	30,000	30,000
5338	Utilities - Sewage Plant	137,169	159,788	152,436	183,423	165,000	165,000
5339	Utilities	45,598	31,721	44,632	37,585	45,000	45,000
5341	Professional Services	487,382	232,977	257,635	233,488	215,000	350,000
	<i>Accounting services</i>						
	<i>ByPass Actuator Connection & Programming (\$7K) for SCADA</i>						
	<i>SCADA Services</i>						
	<i>Information Technology Services (12.5%)</i>						
5343	Liability Insurance	33,407	27,114	34,511	44,478	44,478	63,000
5345	Property & Other Insurance	38,177	50,294	48,909	76,196	76,196	86,000
5349	Fidelity Insurance	342	359	377	396	396	500
5353	Special Departmental Expense	280	280	280	-	500	500
5360	Sludge Removal	13,848	18,734	9,138	125	50,000	50,000
	<i>Move sludge to superfund site</i>						
5400	Bad Debt Expense	-	-	(3,154)	-	-	-
	Total Services/Supplies	1,037,872	793,246	847,005	987,246	1,190,374	1,283,804
5501	Principal	-	-	-	-	202,852	202,852
5503	Interest	84,129	103,044	77,092	74,868	74,720	71,000
	Total Debt Service	84,129	103,044	77,092	74,868	277,572	273,852
5701	Buildings & Structures	-	-	-	-	70,000	60,000
	<i>Radios (\$60,000)</i>						
5703	Vehicles	-	-	-	-	67,500	-
5704	Equipment	-	-	-	-	150,000	305,000
	<i>CPU (\$100,000 from FY 23; \$120,000 for FY 24)</i>						
	<i>Motor control equipment & mowing attachment (\$10,000)</i>						
	<i>Collection System Video (\$25,000)</i>						
	<i>MCC 31 Control Panel (originally in FY 22) (\$110,000)</i>						
	<i>Fire alarm system (originally in FY 22) (\$10,000)</i>						
	<i>Rehab #2 Aerator in Solid Basin (\$10,000)</i>						
	<i>Bin for Sludge Press (\$10,000)</i>						
	<i>Sewer Pump Replacement (\$30,000)</i>						
5705	Capital Projects	-	-	-	(27,925)	3,730,000	5,730,000
	<i>Headworks Rehab (\$2,000,000; offset by Grant amount of \$2,000,000)</i>						
	<i>P Street Lift Station (\$2,750,000; Sewer portion = \$2,200,000 offset by Federal Stimulus Funds of \$900,000)</i>						
	<i>Sewer Plant Solar Project (\$2,430,000 offset by State Water Grant = \$1,680,000)</i>						
	Total Capital Outlay	-	-	-	(27,925)	4,017,500	6,095,000
5901	Interfund Transfers	-	-	-	-	125,000	125,000
	<i>Transfers to Fund 5900 - Capital Equipment</i>						
	<i>Purchase Reserve for Vacuum Truck (\$125,000 / year * 4 years)</i>						
5903	Legal Cost Transfer	17,756	10,540	10,792	6,001	6,000	6,000
5905	Finance Cost Transfer	33,799	22,946	23,198	28,197	28,200	28,200
5909	General Govt Transfer	23,200	26,502	26,599	21,006	21,006	21,006
5911	Engineering Cost Transfer	2,900	5,698	10,709	11,701	11,700	11,700
	Total Interfund Transfers	77,655	65,686	71,298	66,905	191,906	191,906
	TOTAL FUND EXPENDITURES	\$ 1,786,109	\$ 1,708,761	\$ 1,918,598	\$ 1,986,563	\$ 6,834,812	\$ 8,829,612

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



Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
Expenditure Recap							
Category		Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
Salaries & Benefits		\$ 586,453	\$ 746,785	\$ 923,203	\$ 885,469	\$ 1,157,460	\$ 985,050
Services & Supplies		1,037,872	793,246	847,005	987,246	1,190,374	1,283,804
Capital Outlay		-	-	-	(27,925)	4,017,500	6,095,000
Debt & Contingencies		84,129	103,044	77,092	74,868	277,572	273,852
Transfers		77,655	65,686	71,298	66,905	191,906	191,906
Total		<u>\$ 1,786,109</u>	<u>\$ 1,708,761</u>	<u>\$ 1,918,598</u>	<u>\$ 1,986,563</u>	<u>\$ 6,834,812</u>	<u>\$ 8,829,612</u>

City of Live Oak
Fund 14
Department 1400 Streets/Roads



Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
REVENUES							
4157	Cal Trans Reimbursement	\$ 8,008	\$ 6,673	\$ 6,673	\$ 8,008	\$ 6,000	\$ 6,000
4158	Recology Road Maint	5,380	12,231	15,362	-	-	-
4159	Traffic Congestion Relief	9,902	9,938	-	-	-	-
4169	Interest Earnings	5,826	7,179	352	(2,814)	1,000	1,000
4170	Unrealized gains / losses	-	-	-	(4,019)	-	-
4301	Interfund Transfer	-	33,412	-	-	-	-
4500	2103 Gas Tax	26,537	53,332	93,759	66,971	53,000	93,088
4501	2105 Gas Tax	43,827	40,923	55,656	48,270	35,000	61,643
4503	2106 Gas Tax	31,205	28,539	42,683	32,397	23,000	39,461
4505	2107 Gas Tax	54,455	51,100	70,696	57,062	35,000	74,042
4507	2107.5 Gas Tax	2,000	2,000	4,000	452	-	2,000
4508	State Gas Tax Rehab	-	43,115	155,711	199,590	165,000	232,222
4509	State Gas Tax Prior Yrs	165,689	111,278	-	-	-	-
4601	Grant Proceeds	7,500	-	-	-	963,000	-
	<i>(Pennington Rd West)</i>						
	TOTAL FUND REVENUES	\$ 360,329	\$ 399,720	\$ 444,890	\$ 405,917	\$ 1,281,000	\$ 509,456

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
EXPENDITURES							
5003	Salaries Permanent	\$ 36,349	\$ 98,161	\$ 96,020	\$ 93,514	\$ 92,663	\$ 146,393
5005	Salaries Extra Help	9,966	12,035	10,166	7,987	18,263	-
5006	Outsourced personnel	11,256	-	-	-	-	-
5007	Overtime	1,543	2,625	1,768	3,691	-	-
5011	Car Allowance	25	-	-	-	-	60
5012	Bilingual Pay	150	300	363	350	300	450
5013	Social Security	2,904	6,773	6,227	6,494	5,745	9,076
5015	Medicare	679	1,584	1,457	1,519	1,344	2,122
5017	Unemployment Insurance	836	1,270	1,009	1,099	543	655
5019	Workers Compensation	2,234	2,296	2,389	2,745	7,181	10,771
5019	CalPERS Unfunded Liability	-	17,410	19,110	13,893	7,850	-
5021	CalPERS City employer rate	2,498	9,978	10,456	11,333	11,075	16,482
5023	CalPERS Employee rate paid by City	385	417	450	497	486	543
5025	Health Insurance	6,429	18,251	19,956	19,775	25,008	39,832
5027	Dental Insurance	531	1,201	926	994	957	1,709
5029	Vision Insurance	101	209	191	266	205	375
5031	Life Insurance	117	239	212	242	208	324
	Total Salaries & Benefits	76,003	172,749	170,700	164,399	171,828	228,792
5301	Office Supplies	2,446	1,913	1,266	2,708	2,500	2,500
5303	Operating Supplies	3,200	1,388	2,091	1,915	2,500	2,500
5305	Chemicals	-	256	341	-	-	-
5307	Fuel	801	230	623	3,065	3,000	3,000
5308	Signs	1,041	1,588	3,770	2,023	4,000	4,000
5309	Safety Items	2,126	1,815	3,044	3,627	2,450	2,450
5311	Repair & Maintenance	27,449	(7,952)	8,031	9,236	12,000	12,000
5315	Repair & Maint Vehicles	4,051	2,610	2,813	3,741	5,000	5,000
5317	Maintenance & Service Contract	-	-	-	544	-	-
5319	Small Tools and Equip	1,582	2,656	6,148	636	1,000	3,000
	<i>Viber Plate Tool for road repair (\$2,000)</i>						
5321	Rents & Leases	180	647	1,664	1,786	750	750
5323	Communications	1,998	1,461	1,549	929	1,884	1,900
5329	Printing & Copying	696	243	154	-	1,200	1,200
5331	Travel, Lodging & Meals	-	1,062	-	-	-	-

City of Live Oak
Fund 14
Department 1400 Streets/Roads



Acct #	Description	Actual	Actual	Actual	Actual	Adopted	Adopted
		Revenues FY 2018-19	Revenues FY 2019-20	Revenues FY 2020-21	Revenues FY 2021-22	Budget FY 2022-23	Budget FY 2023-24
5333	Dues & Subscriptions	815	961	1,309	1,554	1,500	1,500
5335	Professional Dev.	-	-	453	384	500	500
5337	Licenses & Permits	1,171	-	1,107	1,488	1,500	1,500
5339	Utilities	1,353	1,830	2,344	7,191	6,000	9,000
	Tree trimming	-	-	-	-	-	15,000
5341	Professional Services	11,097	41,759	34,740	43,540	50,450	65,000
5341	Street Sweeping Services	22,810	-	26,957	22,810	26,000	26,000
5343	Liability Insurance	3,243	3,341	3,352	4,338	4,338	6,200
5345	Property & Other Insur	1,524	1,785	1,436	2,783	2,783	3,000
5349	Fidelity Insurance	28	30	31	33	500	500
5353	Special Department Expense	-	-	1	-	500	500
	Total Services and Supplies	87,611	57,623	103,223	114,331	130,355	167,000

City of Live Oak
Fund 14
Department 1400 Streets/Roads



Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
5704	Software <i>Pavement assessment program</i>					30,000	100,000
5703	Vehicles & Heavy Equip <i>Tractor & Mower (\$45,000 & \$15,000)</i> <i>Pickup truck (42,000)</i> <i>Crack Sealer (\$95,000)</i> <i>Utility Truck (Water, Streets; \$50,000 @ 50%)</i>	-	-	28,326	-	92,500	207,000
5705	Capital Projects <i>Pennington Road West (offset by grant revenue of \$963,000)</i>	-	-	146,000	25,779	1,094,000	-
	Total Equipment & Projects	-	-	174,326	25,779	1,216,500	307,000
5901	Interfund Transfer	39,980	2,200	-	-	-	-
5903	Legal Cost Transfer	1,120	1,804	1,899	1,899	1,900	1,900
5905	Finance Cost Transfer	2,100	3,797	3,899	9,000	9,000	9,000
5909	General Govt Transfer	1,400	4,399	4,468	4,501	4,501	4,501
5911	Engineering Transfer	201	941	1,755	1,000	1,000	1,000
	Total Interfund Transfers	44,801	13,141	12,021	16,400	16,401	16,401
	TOTAL FUND EXPENDITURES	\$ 208,415	\$ 243,513	\$ 460,270	\$ 320,909	\$ 1,535,084	\$ 719,193

Budget Recap Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
Salaries & Benefits	\$ 76,003	\$ 172,749	\$ 170,700	\$ 164,399	\$ 171,828	\$ 228,792
Services & Supplies	87,611	57,623	103,223	114,331	130,355	167,000
Capital Outlay	-	-	174,326	25,779	1,216,500	307,000
Debt & Contingencies	-	-	-	-	-	-
Transfers	44,801	13,141	12,021	16,400	16,401	16,401
Total	\$ 208,415	\$ 243,513	\$ 460,270	\$ 320,909	\$ 1,535,084	\$ 719,193

City of Live Oak
Fund 14
Department 1415 - Storm Drains



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

Expenditure Recap Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Supplies	2,407	1,753	1,930	3,718	3,000	66,500
Capital Outlay	-	-	-	-	-	-
Debt & Contingencies	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Total	\$ 2,407	\$ 1,753	\$ 1,930	\$ 3,718	\$ 3,000	\$ 66,500

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



Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
REVENUES							
4511	Transportation Tax Non Transit	\$ 403,657	\$ 420,827	\$ 371,141	\$ -	\$ 390,000	\$ 400,000
4169	Interest Earnings	13,367	11,414	4,017	763	-	-
4170	Unrealized gains / losses	-	-	(2,435)	(2,035)	-	-
4301	Interfund Transfer	320	-	-	-	-	-
	TOTAL FUND REVENUES	\$ 417,344	\$ 432,241	\$ 372,723	\$ (1,272)	\$ 390,000	\$ 400,000

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
EXPENDITURES							
5311	Repair & Maintenance	\$ -	\$ -	\$ 34	\$ -	\$ -	\$ -
5333	Dues & Subscriptions	815	1,062	1,309	1,555	1,600	2,000
5341	Professional Services	2,960	8,511	1,945	9,032	3,000	1,500
	Total Services and Supplies	3,775	9,573	3,287	10,587	4,600	3,500
5705	Capital Projects	-	-	1,223,967	19,154	42,000	1,100,000
	<i>Pennington (\$1.1M)</i>						
	Total Capital Outlay	-	-	1,223,967	19,154	42,000	1,100,000
5901	Interfund Transfer	382,749	38,823	55,955	-	-	-
5903	Legal Cost Transfer	158	72	102	101	100	100
5905	Finance Cost Transfer	200	265	300	299	300	300
5909	General Govt Transfer	198	298	297	301	300	300
5911	Engineering Cost Transfer	-	57	174	99	100	100
	Total Interfund Transfers	383,305	39,515	56,828	800	800	800
	TOTAL FUND EXPENDITURES	\$ 387,080	\$ 49,088	\$ 1,284,083	\$ 30,541	\$ 47,400	\$ 1,104,300

Expenditure Recap Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Supplies	3,775	9,573	3,287	10,587	4,600	3,500
Capital Outlay	-	-	1,223,967	19,154	42,000	1,100,000
Debt & Contingencies	-	-	-	-	-	-
Transfers	383,305	39,515	56,828	800	800	800
Total	\$ 387,080	\$ 49,088	\$ 1,284,083	\$ 30,541	\$ 47,400	\$ 1,104,300

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



Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
REVENUES							
4511	Transportation Tax Non Transit	\$ 4,230	\$ 5,140	\$ 4,781	\$ 6,254	\$ 3,500	\$ 2,500
4169	Interest Earnings	6	73	10	(83)	-	1,500
4170	Unrealized gains / losses	-	-	-	(114)	-	-
	TOTAL FUND REVENUES	\$ 4,236	\$ 5,213	\$ 4,791	\$ 6,057	\$ 3,500	\$ 4,000

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
EXPENDITURES							
5913	Public Safety Expenditure	\$ 1,400	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Services and Supplies	1,400	-	-	-	-	-
	TOTAL FUND EXPENDITURES	\$ 1,400	\$ -	\$ -	\$ -	\$ -	\$ -

Expenditure Recap Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Supplies	1,400	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Contingencies	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Total	\$ 1,400	\$ -	\$ -	\$ -	\$ -	\$ -

City of Live Oak
Fund 17
Department 1700 - COPS



Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
REVENUES							
4607	COPS Grant	\$ 111,221	\$ 154,373	\$ 46,285	\$ 4,676	\$ 150,000	\$ 150,000
4169	Interest Earnings	6,123	5,099	1,373	1,232	-	5,000
		-	832	(1,234)	(4,350)	-	-
	TOTAL FUND REVENUES	\$ 117,344	\$ 160,304	\$ 46,425	\$ 1,558	\$ 150,000	\$ 155,000

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
EXPENDITURES							
5319	Small Tools and Equipment	\$ 42,054	\$ 92,684	\$ 13,491	\$ 4,203	\$ 50,000	\$ 50,000
5337	Licenses & Permits	-	-	-	-	-	-
5353	Special Departmental Expense	30	83,915	152	97	-	5,000
	<i>Facility cameras</i>						
	Total Services and Supplies	42,084	176,599	13,643	4,300	50,000	55,000
5703	Vehicles & Equipment	69,137	(16,519)	32,643	376	-	90,000
5913	Public Safety Transfer	-	-	-	-	-	75,000
	TOTAL FUND EXPENDITURES	\$ 111,221	\$ 160,080	\$ 46,285	\$ 4,676	\$ 50,000	\$ 220,000

Budget Recap		Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
Category							
Salaries & Benefits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Supplies		42,084	176,599	13,643	4,300	50,000	55,000
Capital Outlay		69,137	(16,519)	32,643	376	-	90,000
Debt & Contingencies		-	-	-	-	-	-
Transfers		-	-	-	-	-	-
Total		\$ 111,221	\$ 160,080	\$ 46,285	\$ 4,676	\$ 50,000	\$ 145,000

City of Live Oak
Fund 18
Department 1800 - Sidewalk Improvement



Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
REVENUES							
4169	Interest Earnings	\$ 278	\$ 273	\$ 61	\$ 36	\$ 100	\$ 500
4170	Unrealized gains / losses	40		(53)	(129)	-	-
	TOTAL FUND REVENUES	\$ 318	\$ 273	\$ 8	\$ (93)	\$ 100	\$ 500

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
EXPENDITURES							
5705	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ 17,500	\$ -
	Total Capital Outlay	-	-	-	-	17,500	-
	TOTAL FUND EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 17,500	\$ -

Expenditure Recap		Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
Category							
	Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Services & Supplies	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	17,500	-
	Debt & Contingencies	-	-	-	-	-	-
	Transfers	-	-	-	-	-	-
	Total	\$ -	\$ -	\$ -	\$ -	\$ 17,500	\$ -

City of Live Oak
Fund 20
Department 2000 - Street Lighting



Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
REVENUES							
4703	Assessments <i>Based on assessments provided to Council in September 2021</i>	\$ 54,832	\$ 54,959	\$ 56,229	\$ 1,099	\$ 54,464	\$ 54,464
4157	Caltrans Reimbursement	1,775	1,627	1,331	1,775	-	-
4169	Interest Earnings	1,850	1,464	384	235	-	700
4170	Unrealized gains / losses	-	222	(343)	(689)	-	-
	Total Revenues	\$ 58,457	\$ 58,272	\$ 57,601	\$ 2,420	\$ 54,464	\$ 55,164

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
EXPENDITURES							
5339	Utilities	\$ 51,978	\$ 44,259	\$ 41,281	\$ 47,645	\$ 55,000	\$ 55,000
	Total Services and Supplies	51,978	44,259	41,281	47,645	55,000	55,000
5903	Legal Cost Transfer	400	1,155	1,201	-	2,400	2,400
5905	Finance Cost Transfer	800	2,469	2,601	-	3,200	3,200
5909	General Govt Transfer	500	2,799	2,878	-	3,200	3,200
	Total Interfund Transfers	1,700	6,423	6,680	-	8,800	8,800
	Total Expenditures	\$ 53,678	\$ 50,682	\$ 47,961	\$ 47,645	\$ 63,800	\$ 63,800

Expenditure Recap		Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
Category							
Salaries & Benefits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Supplies		51,978	44,259	41,281	47,645	55,000	55,000
Capital Outlay		-	-	-	-	8,800	-
Debt & Contingencies		-	-	-	-	-	-
Transfers		1,700	6,423	6,680	-	2,400	8,800
Total		\$ 53,678	\$ 50,682	\$ 47,961	\$ 47,645	\$ 66,200	\$ 63,800

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



021
2100
5

Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
REVENUES							
021 4-0000-4701	4701 Mello Roos CFD 92-1 <i>Based on assessments provided to Council in August 2022</i>	\$ 132,930	129,020	\$ 129,033	\$ 4,448	\$ 129,739	\$ 130,875
021 4-0000-4301	4301 Interfund Transfer	-	-	45,000	-	-	-
021 4-0000-4169	4169 Interest Earnings	2,997	2,095	396	216	-	800
	4170 Unrealized gains / losses	-	376	(572)	(702)	-	-
TOTAL FUND REVENUES		\$ 135,927	\$ 131,491	\$ 173,857	\$ 3,962	\$ 129,739	\$ 131,675

1200
5

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
EXPENDITURES							
021 5-2100-5341	5341 Professional Services	\$ 6,261	\$ 6,490	\$ 6,601	\$ 6,612	\$ 7,500	\$ 6,000
021 5-2100-5353	5353 Special Dept Expense <i>Pass thru to Live Oak Unified (66% of assessment)</i>	90,128	83,564	86,581	-	86,900	86,378
Total Services and Supplies		96,389	90,054	93,182	6,612	94,400	92,378
021 5-2100-5903	5903 Legal Cost Transfer	1,199	433	501	500	500	500
021 5-2100-5905	5905 Finance Cost Transfer	2,299	971	1,001	1,000	1,000	1,000
021 5-2100-5909	5909 General Govt Transfer	1,499	1,099	1,191	1,200	1,200	1,200
021 5-2100-5913	5913 Public Safety Transfer	53,000	53,000	54,000	-	54,000	100,000
Total Interfund Transfers		57,997	55,503	56,693	2,700	56,700	102,700
TOTAL FUND EXPENDITURES		\$ 154,386	\$ 145,557	\$ 149,875	\$ 9,312	\$ 151,100	\$ 195,078

Expenditure Recap		Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
Category							
Salaries & Benefits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Supplies		96,389	90,054	93,182	6,612	94,400	92,378
Capital Outlay		-	-	-	-	-	-
Debt & Contingencies		-	-	-	-	-	-
Transfers		57,997	55,503	56,693	2,700	56,700	102,700
Total		\$ 154,386	\$ 145,557	\$ 149,875	\$ 9,312	\$ 151,100	\$ 195,078

City of Live Oak
Fund 22
Department 2200 - Fire Assessment



Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
REVENUES							
4703	Assessment	\$ 121,582	\$ 120,579	\$ 132,992	\$ 2,173	\$ 131,680	\$ 134,650
	<i>Based on assessments provided to Council in September 2021</i>						
4169	Interest Earnings	28	732	(274)	-	-	50
	TOTAL FUND REVENUES	\$ 121,610	\$ 121,311	\$ 132,718	\$ 2,173	\$ 131,680	\$ 134,700

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
EXPENDITURES							
5903	Legal Cost Transfer	1,120	794	800	-	800	800
5905	Finance Cost Transfer	2,100	1,676	1,699	-	1,700	1,700
5909	General Govt Transfer	1,399	1,897	1,887	-	1,900	1,900
5913	Public Safety Transfer	112,100	113,100	163,000	-	109,800	115,000
	Total Interfund Transfers	116,719	117,467	167,386	-	114,200	119,400
	TOTAL FUND EXPENDITURES	\$ 116,719	\$ 117,467	\$ 167,386	\$ -	\$ 114,200	\$ 119,400

Expenditure Recap		Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
Category							
Salaries & Benefits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Supplies		-	-	-	-	-	-
Capital Outlay		-	-	-	-	114,200	-
Debt & Contingencies		-	-	-	-	-	-
Transfers		116,719	117,467	167,386	-	114,200	119,400
Total		\$ 116,719	\$ 117,467	\$ 167,386	\$ -	\$ 228,400	\$ 119,400

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



Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
REVENUES							
4709	Fire Assessment <i>Based on assessments provided to Council in August 2022; 18% of total assessment</i>	\$ 97,906	\$ 106,881	\$ 115,073	\$ 282	\$ 114,855	\$ 131,455
4169	Interest Earnings	-	257	3	57	-	250
4170	Unrealized gains / losses	-	202	(202)	(180)	-	-
	TOTAL FUND REVENUES	\$ 97,906	\$ 107,340	\$ 114,874	\$ 159	\$ 114,855	\$ 131,705

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
EXPENDITURES							
5903	Legal Cost Transfer	959	505	599	385	600	600
5905	Finance Cost Transfer	1,799	1,148	1,199	1,365	1,200	1,200
5909	General Govt Transfer	1,200	1,301	1,390	1,044	1,400	1,400
5913	Public Safety Transfer	93,100	92,800	92,800	-	125,000	125,000
	Total Interfund Transfers	97,058	95,754	95,988	2,794	128,200	128,200
	TOTAL FUND EXPENDITURES	\$ 97,058	\$ 95,754	\$ 95,988	\$ 2,794	\$ 128,200	\$ 128,200

Expenditure Recap Category	Revenues Expenditures FY 2018-19	Revenues Expenditures FY 2019-20	Revenues Expenditures FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Supplies	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt & Contingencies	-	-	-	-	-	-
Transfers	97,058	95,754	95,988	2,794	128,200	128,200
Total	\$ 97,058	\$ 95,754	\$ 95,988	\$ 2,794	\$ 128,200	\$ 128,200

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



Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
REVENUES							
4711	Police Assessment	\$ 265,516	\$ 289,855	\$ 312,073	\$ 766	\$ 311,482	\$ 365,147
	<i>Based on assessments provided to Council in August 2022; 50% of total assessment</i>						
4169	Interest Earnings	-	706	1	29	-	-
4170	Unrealized gains / losses	-	546	(547)	(52)	-	-
	TOTAL FUND REVENUES	\$ 265,516	\$ 291,107	\$ 311,527	\$ 743	\$ 311,482	\$ 365,147

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
EXPENDITURES							
5341	Professional Services	\$ 10,175	\$ 10,439	\$ 20,560	\$ 10,788	\$ 13,000	\$ 13,000
	Total Services and Supplies	10,175	10,439	20,560	10,788	13,000	13,000
5903	Legal Cost Transfer	2,560	1,877	1,899	1,900	1,900	1,900
5905	Finance Cost Transfer	4,901	3,969	4,000	4,000	4,000	4,000
5909	General Govt Transfer	3,299	4,600	4,568	4,600	4,600	4,600
5913	Public Safety Transfer	235,000	248,800	278,800	-	294,000	340,000
	Total Interfund Transfers	245,760	259,246	289,267	10,500	304,500	350,500
	TOTAL FUND EXPENDITURES	\$ 255,935	\$ 269,685	\$ 309,827	\$ 21,288	\$ 317,500	\$ 363,500

Expenditure Recap Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Supplies	10,175	10,439	20,560	-	-	13,000
Capital Outlay	-	-	-	10,500	304,500	-
Debt & Contingencies	-	-	-	-	-	-
Transfers	245,760	259,246	289,267	-	294,000	350,500
Total	\$ 255,935	\$ 269,685	\$ 309,827	\$ 10,500	\$ 598,500	\$ 363,500

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



Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
REVENUES							
4713	Animal Control Assessment	\$ 15,431	\$ 16,845	\$ 18,137	\$ 45	\$ 18,103	\$ 21,909
	<i>Based on assessments provided to Council in August 2022; 3% of total assessment</i>						
4169	Interest Earnings	-	78	-	8	-	500
4170	Unrealized gains / losses	-	-	(33)	(24)	-	-
	TOTAL FUND REVENUES	\$ 15,431	\$ 16,923	\$ 18,104	\$ 29	\$ 18,103	\$ 22,409

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
EXPENDITURES							
5903	Legal Cost Transfer	\$ 158	\$ 72	\$ 102	\$ 100	\$ 100	\$ 100
5905	Finance Cost Transfer	299	177	200	200	200	200
5909	General Govt Transfer	199	200	201	200	200	200
5913	Public Safety Transfer	8,500	15,200	15,200	-	21,000	21,000
	Total Interfund Transfers	9,156	15,649	15,703	500	21,500	21,500
	TOTAL FUND EXPENDITURES	\$ 9,156	\$ 15,649	\$ 15,703	\$ 500	\$ 21,500	\$ 21,500

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

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	Actual FY 2020-21	Actual FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
REVENUES							
4715	Street Light Assessment <i>Based on assessments provided to Council in August 2022; 3% of total assessment</i>	\$ 15,963	\$ 17,426	\$ 18,762	\$ 46	\$ 18,726	\$ 21,909
4169	Interest Earnings	11	-	-	-	-	1,800
4170	Unrealized gains / losses	-	-	-	-	-	-
TOTAL FUND REVENUES		\$ 15,974	\$ 17,426	\$ 18,762	\$ 46	\$ 18,726	\$ 23,709

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
EXPENDITURES							
5339	Utilities	\$ 30,795	\$ 25,655	\$ 25,717	\$ 23,833	\$ 26,000	\$ 28,000
	Total Services and Supplies	30,795	25,655	25,717	23,833	26,000	28,000
5903	Legal Cost Transfer	241	214	300	-	-	-
5905	Finance Cost Transfer	500	529	601	-	-	-
5909	General Govt Transfer	300	601	596	-	-	-
	Total Interfund Transfers	1,041	1,344	1,497	-	-	-
TOTAL FUND EXPENDITURES		\$ 31,836	\$ 26,999	\$ 27,214	\$ 23,833	\$ 26,000	\$ 28,000

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

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



Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
REVENUES							
4717	Parks/Rec/Pool Assessment <i>Based on assessments provided to Council in August 2022; 23% of total assessment</i>	\$ 121,318	\$ 131,298	\$ 143,731	\$ 350	\$ 143,459	\$ 167,968
4169	Interest Earnings	39	335	35	105	-	1,400
4170	Unrealized gains / losses	-	245	(250)	(314)	-	-
	TOTAL FUND REVENUES	\$ 121,357	\$ 131,878	\$ 143,517	\$ 141	\$ 143,459	\$ 169,368

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
EXPENDITURES							
5339	Utilities	\$ 12,740	\$ 1,381	\$ 1,316	\$ 3,093	\$ 4,500	\$ 1,000
5353	Special Dept Expense	6,800	-	-	-	-	-
5341	Professional Services	7,249	6,520	6,400	7,070	7,100	6,000
	Total Services and Supplies	26,789	7,901	7,716	10,163	11,600	7,000
5903	Legal Cost Transfer	1,280	793	800	800	800	800
5905	Finance Cost Transfer	2,404	1,764	1,800	1,800	1,800	1,800
5909	General Govt Transfer	1,704	2,101	2,083	2,100	2,100	2,100
5911	Parks/Rec/Pool Transfer	103,500	98,600	98,600	-	165,000	165,000
	Total Interfund Transfers	108,888	103,258	103,283	4,700	169,700	169,700
	TOTAL FUND EXPENDITURES	\$ 135,677	\$ 111,159	\$ 110,999	\$ 14,863	\$ 181,300	\$ 176,700

Expenditure Recap		Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
Category							
Salaries & Benefits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Supplies		26,789	7,901	7,716	10,163	11,600	7,000
Capital Outlay		-	-	-	-	-	-
Debt & Contingencies		-	-	-	-	-	-
Transfers		108,888	103,258	103,283	4,700	169,700	169,700
Total		\$ 135,677	\$ 111,159	\$ 110,999	\$ 14,863	\$ 181,300	\$ 176,700

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



Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
REVENUES							
4719	Storm Drainage Assessment <i>Based on assessments provided to Council in August 2022; 3% of total assessment</i>	\$ 15,963	\$ 17,276	\$ 18,912	\$ 46	\$ 18,876	\$ 21,909
4169	Interest Earnings	2,085	1,683	473	326	106	1,300
4170	Unrealized gains / losses	-	260	(395)	(1,057)	-	-
	TOTAL FUND REVENUES	\$ 18,048	\$ 19,219	\$ 18,990	\$ (685)	\$ 18,982	\$ 23,209

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
EXPENDITURES							
5311	Repair & Maintenance	\$ 3,540	\$ 1,354	\$ 354	\$ 2,791	\$ 1,000	\$ 4,000
5337	Licenses & Permits	461	461	461	1,224	1,500	1,500
5339	Utilities	1,525	1,193	2,448	510	1,200	500
5341	Professional Services	-	675	700	689	700	700
	Total Services and Supplies	<u>5,526</u>	<u>3,683</u>	<u>3,962</u>	<u>5,214</u>	<u>4,400</u>	<u>6,700</u>
5903	Legal Cost Transfer	321	74	102	100	300	300
5905	Finance Cost Transfer	601	89	101	104	600	600
5909	General Govt Transfer	404	101	100	101	400	400
	Total Interfund Transfers	<u>1,326</u>	<u>264</u>	<u>303</u>	<u>305</u>	<u>1,300</u>	<u>1,300</u>
	TOTAL FUND EXPENDITURES	\$ 6,852	\$ 3,947	\$ 4,265	\$ 5,519	\$ 5,700	\$ 8,000

Expenditure Recap Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Supplies	5,526	3,683	3,962	5,214	4,400	6,700
Capital Outlay	-	-	-	-	-	-
Debt & Contingencies	-	-	-	-	-	-
Transfers	1,326	264	303	305	1,300	1,300
Total	<u>\$ 6,852</u>	<u>\$ 3,947</u>	<u>\$ 4,265</u>	<u>\$ 5,519</u>	<u>\$ 5,700</u>	<u>\$ 8,000</u>

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



Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
REVENUES							
4705	Impact Fees	\$ -	\$ 112,353	\$ 201,058	\$ 229,205	\$ 114,114	\$ 50,000
4169	Interest Earnings	673	1,453	931	999	254	5,000
4170	Unrealized gains / losses	98	407	(456)	(3,706)	-	-
	TOTAL FUND REVENUES	\$ 771	\$ 114,213	\$ 201,533	\$ 226,498	\$ 114,368	\$ 55,000

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
EXPENDITURES							
5703	Vehicles & Equipment	\$ -	\$ -	\$ 27,252	\$ -	\$ -	\$ -
5705	Capital Projects	-	-	(540)	27,925	27,000	130,000
	<i>Dog Park (\$80,000)</i>						
	<i>Garden Glen Park (\$50,000)</i>						
	Total Capital Outlay	-	-	26,712	27,925	27,000	130,000
	TOTAL FUND EXPENDITURES	\$ -	\$ -	\$ 26,712	\$ 27,925	\$ 27,000	\$ 130,000

Expenditure Recap		Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
Category							
Salaries & Benefits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Supplies		-	-	-	-	-	-
Capital Outlay		-	-	26,712	27,925	27,000	130,000
Debt & Contingencies		-	-	-	-	-	-
Transfers		-	-	-	-	-	-
Total		\$ -	\$ -	\$ 26,712	\$ 27,925	\$ 27,000	\$ 130,000

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



Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
REVENUES							
4705	Impact Fees	\$ 3,219	\$ 27,636	\$ 49,432	\$ 56,346	\$ 37,002	\$ 25,000
4169	Interest Earnings	469	3,008	905	709	-	5,000
4170	Unrealized gains / losses	-	470	(703)	(2,434)	-	-
	TOTAL FUND REVENUES	\$ 3,688	\$ 31,114	\$ 49,634	\$ 54,621	\$ 37,002	\$ 30,000

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
EXPENDITURES							
5705	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ -
	Total Capital Outlay	-	-	-	-	35,000	-
	TOTAL FUND EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ -

Expenditure Recap		Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
Category							
Salaries & Benefits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Supplies		-	-	-	-	-	-
Capital Outlay		-	-	-	-	35,000	-
Debt & Contingencies		-	-	-	-	-	-
Transfers		-	-	-	-	-	-
Total		\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ -

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



Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
REVENUES							
4705	Impact Fees	\$ -	\$ 35,847	\$ 64,158	\$ 73,487	\$ 48,006	\$ 25,000
4169	Interest Earnings	5,151	4,743	1,384	1,051	500	5,000
4170	Unrealized gains / losses	750	725	(1,097)	(3,588)	-	-
	TOTAL FUND REVENUES	\$ 5,901	\$ 41,315	\$ 64,445	\$ 70,950	\$ 48,506	\$ 30,000

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
EXPENDITURES							
5341	Professional Services	\$ -	\$ 946	\$ 2,193	\$ 700	\$ -	\$ -
	Total Services and Supplies	-	946	2,193	700	-	-
5705	Capital Projects	-	-	-	-	35,000	-
	Total Capital Outlay	-	-	-	-	35,000	-
	TOTAL FUND EXPENDITURES	\$ -	\$ 946	\$ 2,193	\$ 700	\$ 35,000	\$ -

Expenditure Recap	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Supplies	-	946	2,193	700	-	-
Capital Outlay	-	-	-	-	35,000	-
Debt & Contingencies	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Total	\$ -	\$ 946	\$ 2,193	\$ 700	\$ 35,000	\$ -

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



Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
REVENUES							
4705	Impact Fees	\$ -	\$ 54,351	\$ 97,310	\$ 111,063	\$ 55,230	\$ 45,000
4767	Miscellaneous Income	-	1,442	-	-	-	-
4169	Interest Earnings	1,489	1,765	7,633	717	-	4,000
4170	Unrealized gains / losses	-	325	(441)	(2,566)	-	-
	TOTAL FUND REVENUES	\$ 1,489	\$ 57,883	\$ 104,502	\$ 109,214	\$ 55,230	\$ 49,000

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
EXPENDITURES							
5705	Capital Projects <i>New Engine (\$60K purchased from OES)</i>	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 60,000
	Total Capital Outlay	-	10,000	-	-	-	60,000
	TOTAL FUND EXPENDITURES	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 60,000

Expenditure Recap		Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
Category							
Salaries & Benefits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Supplies		-	-	-	-	-	-
Capital Outlay		-	10,000	-	-	-	60,000
Debt & Contingencies		-	-	-	-	-	-
Transfers		-	-	-	-	-	-
Total		\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 60,000

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



Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
REVENUES							
4705	Impact Fees	\$ -	\$ 105,930	\$ 173,604	\$ 212,546	\$ 126,000	\$ 75,000
4169	Interest Earnings	2,606	1,577	877	778	-	4,500
4170	Unrealized gains / losses	727	409	(469)	(2,907)	-	-
	TOTAL FUND REVENUES	\$ 3,333	\$ 107,916	\$ 174,012	\$ 210,417	\$ 126,000	\$ 79,500

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
EXPENDITURES							
5341	Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5705	Capital Projects	-	-	128,073	-	290,000	290,000
	<i>Kola St / HWY 99 Signal</i>						
	Total Capital Outlay	-	-	128,073	-	290,000	290,000
	TOTAL FUND EXPENDITURES	\$ -	\$ -	\$ 128,073	\$ -	\$ 290,000	\$ 290,000

Expenditure Recap		Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
Category							
Salaries & Benefits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Supplies		-	-	-	-	-	-
Capital Outlay		-	-	128,073	-	290,000	290,000
Debt & Contingencies		-	-	-	-	-	-
Transfers		-	-	-	-	-	-
Total		\$ -	\$ -	\$ 128,073	\$ -	\$ 290,000	\$ 290,000

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



Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
REVENUES							
4403	Connection Fees	\$ 89,628	\$ 144,228	\$ 508,232	\$ 482,350	\$ 408,000	\$ 114,000
4169	Interest Earnings	1,519	2,051	1,957	2,364	-	5,000
4170	Unrealized gains / losses	-	738	(776)	(8,753)	-	-
	TOTAL FUND REVENUES	\$ 91,147	\$ 147,017	\$ 509,413	\$ 475,961	\$ 408,000	\$ 119,000

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
EXPENDITURES							
5705	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ 550,000	\$ -
	<i>P Street Lift Station (\$2,750,000)</i>						
	Total Capital Outlay	-	-	-	-	550,000	-
	TOTAL FUND EXPENPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 550,000	\$ -

Expenditure Recap		Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
Category							
Salaries & Benefits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Supplies		-	-	-	-	-	-
Capital Outlay		-	-	-	-	550,000	-
Debt & Contingencies		-	-	-	-	-	-
Transfers		-	-	-	-	-	-
Total		\$ -	\$ -	\$ -	\$ -	\$ 550,000	\$ -

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



Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
REVENUES							
4403	Connection Fees	\$ 29,702	\$ 62,916	\$ 221,704	\$ 235,855	\$ 177,000	\$ 47,500
4167	Miscellaneous Income	-	1,995	-	-	-	-
4169	Interest Earnings	1,094	188	7,407	9,206	-	3,000
4170	Unrealized gains / losses	-	-	-	(3,500)	-	-
	TOTAL FUND REVENUES	\$ 30,796	\$ 65,099	\$ 229,111	\$ 241,561	\$ 177,000	\$ 50,500

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
EXPENDITURES							
5705	Capital Projects	\$ 121,339	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Capital Outlay	121,339	-	-	-	-	-
	TOTAL FUND EXPENDITURES	\$ 121,339	\$ -	\$ -	\$ -	\$ -	\$ -

Expenditure Recap Category	Actual Expenditures FY 2018-19	Revenues Expenditures FY 2019-20	Revenues Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Supplies	-	-	-	-	-	-
Capital Outlay	121,339	-	-	-	-	-
Debt & Contingencies	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Total	\$ 121,339	\$ -	\$ -	\$ -	\$ -	\$ -

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



NEW FUND

Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
REVENUES							
4601	ARPA funding	\$ -	\$ -	\$ -	\$ 619,136	\$ 1,100,000	\$ 225,000
4169	Interest Earnings	-	-	-	-	-	-
4170	Unrealized gains / losses	-	-	-	-	-	-
	TOTAL FUND REVENUES	\$ -	\$ -	\$ -	\$ 619,136	\$ 1,100,000	\$ 225,000

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
EXPENDITURES							
5704	Special Department Expense <i>Business façade improvement program (\$100,000)</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
5704	Software <i>Building department permitting software (\$90,000)</i>	-	-	-	8,136	-	90,000
5705	Capital Projects <i>Chemical tanks (\$35,000)</i>	-	-	-	-	1,100,000	35,000
	Total Interfund Transfers	-	-	-	8,136	1,100,000	225,000
5901	Interfund Transfers	-	-	-	611,000	-	850,000
	Total Interfund Transfers	-	-	-	611,000	-	850,000
	TOTAL FUND EXPENDITURES	\$ -	\$ -	\$ -	\$ 619,136	\$ 1,100,000	\$ 1,075,000

Expenditure Recap Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Supplies	-	-	-	-	-	-
Capital Outlay	-	-	-	8,136	1,100,000	225,000
Debt & Contingencies	-	-	-	-	-	-
Transfers	-	-	-	611,000	-	850,000
Total	\$ -	\$ -	\$ -	\$ 619,136	\$ 1,100,000	\$ 1,075,000

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



NEW FUND

Acct #	Description	Actual	Actual	Actual	Actual	Adopted	Adopted
		Expenditures FY 2018-19	Expenditures FY 2019-20	Expenditures FY 2020-21	Expenditures FY 2021-22	Budget FY 2022-23	Budget FY 2023-24
EXPENDITURES							
5901	Interfund Transfer	\$ -	\$ -	\$ -	\$ -	\$ (125,000)	\$ (125,000)
	Total Interfund Transfers	-	-	-	-	(125,000)	(125,000)
	TOTAL FUND EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ (125,000)	\$ (125,000)

Expenditure Recap		Actual	Actual	Actual	Actual	Adopted	Adopted
Category		Expenditures FY 2018-19	Expenditures FY 2019-20	Expenditures FY 2020-21	Expenditures FY 2021-22	Budget FY 2022-23	Budget FY 2023-24
	Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Services & Supplies	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
	Debt & Contingencies	-	-	-	-	-	-
	Transfers	-	-	-	-	(125,000)	(125,000)
	Total	\$ -	\$ -	\$ -	\$ -	\$ (125,000)	\$ (125,000)

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



Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
REVENUES							
4901	89-STBG-351 Program Income	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -
4902	91-STBG-531 Program Income	-	10,000	-	-	-	-
4903	94-STBG-804 Program Income	22,059	22,122	-	-	-	-
4906	99-STBG-1371 Program Income	859	859	20,642	-	-	-
4951	98-EDBG-609 Program Income	9,404	4,672	4,233	-	-	-
4907	02-STBG-1710 Program Income	-	-	-	-	-	-
4602	Program Income	-	-	-	152,664	35,000	35,000
4169	Interest Earnings	1,396	783	55	319	-	1,000
4170	Unrealized gains / losses	-	-	-	(1,295)	-	-
	TOTAL FUND REVENUES	\$ 33,718	\$ 38,436	\$ 29,929	\$ 151,688	\$ 35,000	\$ 36,000

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
EXPENDITURES							
6001	General Administration	\$ 4,592	\$ 19,025	\$ 982	\$ 308	\$ 3,000	\$ -
6003	Activity Delivery	-	92,124	-	-	-	-
	TOTAL FUND EXPENDITURES	\$ 4,592	\$ 111,149	\$ 982	\$ 308	\$ 3,000	\$ -

Expenditure Recap		Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
Category							
Salaries & Benefits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Supplies		4,592	111,149	982	308	3,000	-
Capital Outlay		-	-	-	-	-	-
Debt & Contingencies		-	-	-	-	-	-
Transfers		-	-	-	-	-	-
Total		\$ 4,592	\$ 111,149	\$ 982	\$ 308	\$ 3,000	\$ -

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



Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
REVENUES							
4972	97-HOME Program Income	\$ 405	\$ 400	\$ 7,078	\$ 67,846	\$ -	\$ -
4975	06-HOME-Program Income	32,113	-	-	25,000	-	-
4979	HOME-9274 Program Income	-	-	-	-	-	-
4602	Program Income	-	-	-	-	35,000	-
4169	Interest Earnings	6,107	13,808	-	248	-	-
4170	Unrealized gains / losses	-	-	-	(856)	-	-
	TOTAL FUND REVENUES	\$ 38,625	\$ 14,208	\$ 7,078	\$ 92,238	\$ 35,000	\$ -

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
EXPENDITURES							
6001	General Administration	\$ 12,304	\$ 9,942	\$ 2,756	\$ 257	\$ -	\$ -
6003	Activity Delivery	-	1,491	-	-	-	-
6005	Housing Rehabilitation	-	214,665	120,036	-	-	-
6010	Eligible Housing Activities	-	-	-	-	-	-
	TOTAL FUND EXPENDITURES	\$ 12,304	\$ 226,098	\$ 122,792	\$ 257	\$ -	\$ -

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