



LIVE OAK CITY COUNCIL

REGULAR MEETING AGENDA SEPTEMBER 16, 2026 6:00 PM

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

MEMBERS OF THE COUNCIL

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

BENJAMIN MOODY,
CITY MANAGER

NICOLE ROSSER,
CITY ATTORNEY

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

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

Public Participation Options:

- **Public Comment:** Members of the public can submit general public comments, as well as comment on specific agenda items in the following ways:
 - **Public Attendance:** Members of the public who attend in person may make comments from the Council Chamber podium.
 - **Email Public Comment:** Comments from the public on agenda items will be accepted until 1:00 pm on the date of the meeting, via email to the City Clerk at cmenchaca@liveoakcity.org. Comments will be distributed to Council prior to the meeting and reflected in the meeting minutes. Please note that emailed comments will NOT be read aloud during the meeting unless an approved accommodations request has been granted.
- **Remote Participation – Viewing Only - No Public Participation via Remote:**
 - The meeting will be livestreamed for public viewing, but not participation, as follows:
 - Granicus livestream: https://liveoakca.granicus.com/ViewPublisher.php?view_id=1.
 - Zoom livestream:
 - **Join by Electronic Device:**
<https://us02web.zoom.us/j/83512531222>

- **Join by Phone:**
1-669-900-6833 or 1-833-548-0282 (Toll Free)
Webinar ID: 835 1253 1222

AGENDA

CALL TO ORDER

ROLL CALL

PLEDGE OF ALLEGIANCE AND INVOCATION

CORRECTIONS AND/OR CHANGES TO THE AGENDA

PRESENTATIONS AND RECOGNITIONS

- A. Proclamation Honoring the Live Oak Little League Live Oak Lions - 2026 Northern California 10-12 Softball State Champions

PUBLIC COMMENT

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

CONSENT ITEMS

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

1. City Council Meeting Minutes
Recommendation: Approve the September 2, 2026, City Council Regular Meeting minutes.
(Clarissa Menchaca, City Clerk)
2. Authorization for County of Yuba to Submit Collaborative Application for the Waste Tire Enforcement Grant, Fiscal Year 2027-28
Recommendation: Adopt a resolution authorizing the County of Yuba to submit to the California Department of Resources Recycling and Recovery (CalRecycle) a Collaborative Application for the Waste Tire Enforcement Grant, Fiscal Year 2027-28, on behalf of the City of Live Oak. The resolution further authorizes the County of Yuba to execute all grant-related documents, including but not limited to applications, payment requests, agreements, and amendments necessary to secure grant funds and implement and carry out the purposes specified in the grant application.
(Benjamin Moody, City Manager)
3. Authorize the City Manager to Submit an Application for Funding Under the SACOG System Performance Program
Recommendation: Adopt a resolution authorizing the City Manager, or his designee, to submit an application for funding for the "Pennington Road Sidewalk Project" to SACOG under the "System Performance Program."
(Benjamin Moody, City Manager)

4. Recology Amendment – Franchise Fee Update to Align with Regional Agreements
 Recommendation: Approve Amendment No. 2 to Collection Service Agreement and authorize the City Manager to execute the amendment.
 (Benjamin Moody, City Manager)

PUBLIC HEARING ITEMS

5. Code Enforcement Fee Update
 Recommendation: Conduct a Public Hearing to receive comments on the proposed Code Enforcement Fee updates, and upon close of the Public Hearing, adopt a resolution amending the City's Master Fee Schedule to consolidate the existing Code Enforcement Fees into a single Code Enforcement Fee structure and establish associated violation and appeal fees consistent with Title 8, Chapter 8.24, Nuisance Abatement Code.
 (Jaspreet Kaur, Community and Economic Development Director)

BUSINESS ITEMS

6. Establish an Operator-In-Training Position and Update the Water/Wastewater Operator Salary Schedule
 Recommendation: 1) Approve the Operator-In-Training position within the Public Works Department, corresponding job description, and salary range as reflected in the updated salary schedule; and 2) Approve revisions to the Water/Wastewater Operator I and Operator II to align pay levels and help with hiring and retention.
 (Jessica Mata, Management Analyst)
7. Establish Accountant I/II Classification Series
 Recommendation: 1) Approve the Accountant I/II classification series within the Finance Department with corresponding job description and salary range; and 2) Authorize the Finance Director to amend the FY 2026-27 Budget by making a supplemental appropriation of \$8,500 within Salaries & Benefits, allocated as follows: General Fund - \$4,675, Sewer Fund - \$1,700, Water Fund - \$1,700, and Street Fund - \$425.
 (Jessica Mata, Management Analyst)
8. Revenue Sharing Agreement with Sutter County – 1% Transactions and Use Tax
 Recommendation: Adopt the resolution, authorizing an exchange of transactions and use tax revenues with the County of Sutter if voters approve Measure G.
 (Benjamin Moody, City Manager)

ITEMS REMOVED FROM THE CONSENT AGENDA FOR COUNCIL CONSIDERATION AND ACTION

UPDATES AND ANNOUNCEMENTS FROM THE CITY ATTORNEY AND CITY MANAGER

COUNCILMEMBER REPORTS / COMMENTS / REQUESTS

ADJOURNMENT

CITY OF LIVE OAK
STAFF REPORT

Date: September 16, 2026
To: Honorable Mayor & Members of the City Council
From: Clarissa Menchaca, City Clerk

Subject: Proclamation Honoring the Live Oak Little League Live Oak
Lions - 2026 Northern California 10-12 Softball State
Champions

Attachments:
[Proclamation](#)



Proclamation

Honoring the Live Oak Little League Live Oak Lions – 2026 Northern California 10-12 Softball State Champions

WHEREAS, the Live Oak Lions, representing Live Oak Little League, demonstrated extraordinary athletic skill, determination, and teamwork throughout the 2026 season; and

WHEREAS, during the 2026 California District 2 Major Softball Regular Season, the Lions achieved an undefeated record of 15-0, scoring 160 runs while allowing only 23, including victories against three 14U Junior Teams; and

WHEREAS, the Lions went on to win the California District 2 Major Softball Tournament of Champions with a perfect 4-0 record, outscoring their opponents 52-5, and sealing the Championship with a Perfect Game victory over Sutter Area Little League; and

WHEREAS, the Lions continued their winning tradition as the 2026 California District 2 10-12 Softball All-Star Champions, with a 7-1 record, fighting their way through the loser bracket to win 9-1 win over Sutter Area in the Championship Game; and

WHEREAS, the Lions earned the title of 2026 California Shasta Section 10-12 Softball All-Star Champions with a flawless 3-1 record, again fighting their way back in the losing bracket to defeating Chico Little League 6-3 in the Championship; and

WHEREAS, the Lions made history by becoming the 2026 Northern California 10-12 Softball State Champions, posting a 3-0 record, scoring 18 total runs and allowing only 7, and defeating Pinole Little League 9-4 in the Championship Game—securing Live Oak’s Second State Title in Little League history; and

WHEREAS, the Lions proudly represented Live Oak at the Western Regional Little League 10-12 Softball Tournament, with a 4-0 record, advancing to the championship game with victories over So. Cal (4-2), Hawaii (9-0), Nevada (4-1) and finishing the tournament against Nevada (2-1) to win the title of West Regional Champions. Becoming 1 of 12 teams in the world to compete at the World Series of Softball in North Carolina.

WHEREAS, the Lions dedication, teamwork and grit helped make them the first team in the history of Live Oak Little League (1953), proudly represented Live Oak at the Little League Softball World Series, held in North Carolina .

Being 1 of only 12 teams in the world to make it this far. Lions played 2 games, Kentucky (15-1), Japan (2-1)

WHEREAS, this team’s accomplishments mark historic milestones for the City of Live Oak, as the first 10-12 Softball Team to win the Tournament of Champions, District, Section, and State titles, with several players building on their legacy from last year’s historic 8-10 Softball District Championship.

WHEREAS, the City of Live Oak commends not only the athletes—Juliana Robles, Eveya Martinez, Athena Hough, Riley Perigo, Charlotte Dudek, Alleyah Palacio, Brooke Duran, Blaike Rodriquez, Olivia Smith, Julliana Alavarez, Hannah Lancieri, Lia Carrasco—but also the dedicated staff and supporters including Manager Evay Martinez , Head Coach Mitchell Perigo, Coaches, Anthony Lancieri, Ryan Hough, Juan Robles, and Team Mom Monique Martinez, whose leadership and encouragement guided the team to greatness.

NOW, THEREFORE, BE IT RESOLVED, that I, Jeramy Chapdelaine, Mayor of the City of Live Oak, on behalf of the City Council, do hereby proudly recognize and honor the Live Oak Lions – 2026 Northern California 10-12 Softball State Champions for their historic season, their dedication to excellence, and their inspiration to our community.

Presented this **16th** day of **September, 2026**.

Jeramy Chapdelaine, Mayor

Aaron Pamma, Vice Mayor

Nancy Santana, Council Member

Ashley Hernandez, Council Member

Bob Woten, Council Member

CITY OF LIVE OAK
STAFF REPORT

Date: September 16, 2026
To: Honorable Mayor & Members of the City Council
From: Clarissa Menchaca, City Clerk

Subject: City Council Meeting Minutes

Background:

Submitted for approval are the September 2, 2026, City Council Regular Meeting minutes.

Recommendation:

Approve the September 2, 2026, City Council Regular Meeting minutes.

Attachments:

[Minutes](#)



LIVE OAK CITY COUNCIL

MINUTES
SEPTEMBER 2, 2026
6:00 PM

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

MEMBERS OF THE COUNCIL

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

BENJAMIN MOODY,
CITY MANAGER

NICOLE ROSSER,
CITY ATTORNEY

CALL TO ORDER

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

ROLL CALL

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

PLEDGE OF ALLEGIANCE AND INVOCATION

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

CORRECTIONS OR CHANGES TO THE AGENDA BY CITY MANAGER ONLY

There were no corrections or changes to the agenda.

PRESENTATIONS AND RECOGNITIONS

There were no presentations or recognitions.

PUBLIC COMMENT

The following member of the public addressed the Council: Rick Dais.

CONSENT ITEMS

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

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

VOTE: MOTION PASSED UNANIMOUSLY

1. City Council Meeting Minutes
Clarissa Menchaca, City Clerk
Council action: August 19, 2026, City Council Regular Meeting minutes approved.

BUSINESS ITEMS

2. Annual AB 1600 (Development Impact Fees) Fund Report
Ethan Gutierrez, Finance Director

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

Benjamin Moody, City Manager, and Luis Cibrian, Parks and Recreation Director, addressed questions from the Council.

Public Comment was opened and closed without any speakers.

**MOTION: ACCEPT THE ANNUAL REPORT ON DEVELOPMENT IMPACT FEES AND ADOPT FINDINGS THAT FUNDS HELD LONGER THAN FIVE YEARS ARE NEEDED FOR FUTURE PROJECTS.
(MOTION: HERNANDEZ; SECOND: WOTEN)**

VOTE: MOTION PASSED UNANIMOUSLY

3. Authorizing the Acceptance and Execution of Proposition 64 Grant – Live Oak Pool Rehabilitation
Benjamin Moody, City Manager

Benjamin Moody, City Manager, provided a report for the Council.

Ethan Gutierrez, Finance Director, addressed questions from the Council.

The following member of the public addressed the Council: Rick Dais.

**MOTION: 1) ADOPT A RESOLUTION APPROVING THE ACCEPTANCE AND EXECUTION OF THE PROPOSITION 64 GRANT; AND AUTHORIZING THE CITY MANAGER TO EXECUTE ALL DOCUMENTS TO ADMINISTER AND IMPLEMENT THE GRANT IN ACCORDANCE WITH THE TERMS AND CONDITIONS ESTABLISHED WITH THE CALIFORNIA BOARD OF STATE COMMUNITY CORRECTIONS, INCLUDING ANY AMENDMENTS; AND 2) AUTHORIZE THE FINANCE DIRECTOR TO MAKE A SUPPLEMENTAL APPROPRIATION TO AMEND THE FY2026-27 BUDGET TO BE ABLE TO EXPEND AND RECEIVE FUNDING FOR THE PROPOSITION 64 GRANT IN THE AMOUNT OF \$1,000,000 INCLUDING ANY OTHER NECESSARY ACTIONS TO ALLOCATE THE FUNDING FOR USE IN ACCORDANCE WITH STATE GUIDELINES.
(MOTION: HERNANDEZ; SECOND: WOTEN)**

VOTE: MOTION PASSED UNANIMOUSLY

Reference Resolution No. 28-2026.

4. Stormwater Analysis – Professional Services Agreement
Benjamin Moody, City Manager

Benjamin Moody, City Manager, provided a report for the Council.

Jeff Rabo, City Engineer, addressed questions from the Council.

Public Comment was opened and closed without any speakers.

MOTION: **1) AUTHORIZE THE CITY MANAGER TO APPROVE A STANDARD PROFESSIONAL SERVICES AGREEMENT, WITH WEST YOST, FOR CITY STORMWATER ANALYSIS, IN THE AMOUNT OF \$29,000, WITH THE FINDING THAT IT IS IN THE BEST INTEREST OF THE CITY; AND 2) AUTHORIZE THE FINANCE DIRECTOR TO MAKE A SUPPLEMENTAL BUDGET APPROPRIATION OF \$29,000 WITHIN THE STORM DRAIN CONNECTION FEES FUND, WHERE SUFFICIENT FUNDS ARE AVAILABLE, FOR PROFESSIONAL SERVICES THROUGH THE REMAINDER OF THE FISCAL YEAR.**
(MOTION: WOTEN; SECOND: CHAPDELAINE)

VOTE: **MOTION PASSED UNANIMOUSLY**

5. Nuisance Ordinance Update
Jaspreet Kaur, Community and Economic Development Director

Jaspreet Kaur, Community and Economic Development Director, provided a report for the Council.

Public Comment was opened and closed without any speakers.

MOTION: **1) WAIVE THE SECOND READING OF THE ORDINANCE; AND 2) ADOPT AN ORDINANCE TO REPEAL AND REPLACE LIVE OAK MUNICIPAL CODE TITLE 8 CHAPTER 8.24, NUISANCE ABATEMENT CODE, AND REPEAL TITLE 14, NEIGHBORHOOD AND COMMUNITY PRESERVATION PROGRAM.**
(MOTION: CHAPDELAINE; SECOND: WOTEN)

VOTE: **MOTION PASSED UNANIMOUSLY**

Reference Ordinance No. 590.

ITEMS REMOVED FROM THE CONSENT AGENDA FOR COUNCIL CONSIDERATION AND ACTION

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

UPDATES AND ANNOUNCEMENTS FROM THE CITY ATTORNEY AND CITY MANAGER

City Manager Benjamin Moody provided an update regarding the need for repairs to Fire Engine 5 and reported that Fire Engine 6, which was deployed to assist with fires in Monterey County, has returned, with the City expecting reimbursement for the deployment. Mr. Moody also provided an update on Sutter County's proposed countywide revenue measure, which includes a planned 1% allocation for the cities of Live Oak and Yuba City. The item is scheduled for Sutter County's September 8th Board of Supervisors meeting, with the City expected to bring it forward at its September 16th meeting. 93Q has requested an interview with Sutter County CAO, Mr. Moody, and the Yuba City City Manager regarding the status of things as well as the Measure G citywide effort. The Planning Commission meeting is scheduled for September 15th to consider the use permit for the ARCO gas station and drive throughs for Sonic and Buffalo Wild Wings. McDonalds is expected to proceed shortly thereafter and are ready to submit building plans. Mr. Moody also provided an update on the Live Oak Fall

Festival, which will be held on a Thursday evening this year rather than the traditional full Saturday event with a parade due to resource and support limitations. The City will work to communicate earlier regarding future event support and hopes to make the event successful this year while expanding and improving it in future years.

COUNCILMEMBER COMMENTS

Councilmember Santana inquired about the downsizing of the Live Oak Fall Festival this year and expressed support for bringing the festival back next year and continuing it in future years.

Vice Mayor Pamma also commented on the festival and emphasized the importance of informing the community that support and volunteers are needed, encouraging residents to step up and help make the event successful.

Councilmember Woten discussed his attendance at the Regional Housing Authority Board of Commissioners meeting and shared his hope that the Live Oak Fall Festival can be revitalized with additional activities for children and maintain a more personal, community-based atmosphere.

Mayor Chapdelaine reported on his attendance at the Regional Housing Authority Board of Commissioners meeting and expressed his hope that the City and community can work together to bring back the festival and parade next year and return the event to a more community-based event. Mayor Chapdelaine also reported on his attendance at the Sacramento Area Council of Governments and subcommittee meetings, recognized staff for their efforts in securing grant funding, and provided an update on grant applications currently in the queue. Lastly, Mayor Chapdelaine noted that a Sutter Butte Flood Control Agency meeting is scheduled for the following week.

ADJOURNMENT

Mayor Chapdelaine adjourned the meeting at 7:30 pm.

Jeremy Chapdelaine, Mayor

ATTEST:

Clarissa Menchaca, City Clerk

CITY OF LIVE OAK STAFF REPORT

Date: September 16, 2026
To: Honorable Mayor & Members of the City Council
From: Benjamin Moody, City Manager

Subject: Authorization for County of Yuba to Submit Collaborative Application for the Waste Tire Enforcement Grant, Fiscal Year 2027-28

Summary: Recommendation: Adopt a resolution authorizing and empowering the County of Yuba to submit to the California Department of Resources Recycling and Recovery (CalRecycle) a Collaborative Application for the Waste Tire Enforcement Grant, Fiscal Year 2027-28, on behalf of the City of Live Oak. The resolution further authorizes the County of Yuba to execute all grant-related documents, including but not limited to applications, payment requests, agreements, and amendments necessary to secure grant funds and implement and carry out the purposes specified in the grant application.

Fiscal Impact: There is no fiscal impact to the City of Live Oak. All program costs are covered through CalRecycle grant funding administered by the County of Yuba.

Purpose:

Obtain City Council approval for a resolution authorizing the County of Yuba, acting as the Yuba-Sutter Local Enforcement Agency (LEA), to apply for and administer the Fiscal Year 2027-28 Waste Tire Enforcement Grant on behalf of the City of Live Oak.

Background:

The County of Yuba Environmental Health Department operates as the Yuba-Sutter Local Enforcement Agency (LEA) and performs waste tire enforcement activities on behalf of the City of Live Oak. The LEA ensures compliance with state laws and regulations related to waste tire storage, transport, and disposal.

Since 2011, the City has partnered annually with the County of Yuba to participate in the Waste Tire Enforcement Program through CalRecycle. This partnership allows for consistent enforcement coverage and environmental oversight within the City without requiring additional City staff resources.

Analysis:

The Waste Tire Enforcement Grant provides funding to local jurisdictions for the enforcement of the grant. To participate, the City must authorize Yuba County, acting as the Yuba-Sutter LEA, to apply for a grant on its behalf.

Adoption of this resolution enables Yuba County to continue conducting waste tire enforcement activities within its jurisdictional boundaries for Fiscal Year 2027-28. These activities include inspections of tire facilities, tire disposal, and education to promote proper waste tire management.

Information regarding the program is available on the Yuba County Environmental Health website at https://www.yuba.gov/departments/community_development/environmental_health/solid_waste

Fiscal Impact:

There is no fiscal impact to the City of Live Oak. All program costs are covered through CalRecycle grant funding administered by the County of Yuba.

Recommendation:

Adopt a resolution authorizing the County of Yuba to submit to the California Department of Resources Recycling and Recovery (CalRecycle) a Collaborative Application for the Waste Tire Enforcement Grant, Fiscal Year 2027-28, on behalf of the City of Live Oak. The resolution further authorizes the County of Yuba to execute all grant-related documents, including but not limited to applications, payment requests, agreements, and amendments necessary to secure grant funds and implement and carry out the purposes specified in the grant application.

Attachments:
[Resolution](#)

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LIVE OAK AUTHORIZING THE COUNTY OF YUBA TO SUBMIT TO THE CALIFORNIA DEPARTMENT OF RESOURCES RECYCLING AND RECOVERY, A COLLABORATIVE APPLICATION FOR WASTE TIRE ENFORCEMENT GRANT, FISCAL YEAR 2027-28 ON ITS BEHALF

WHEREAS, Public Resources Code sections 40000 et seq. authorizes the Department of Resources Recycling and Recovery (CalRecycle), to administer various Grant Programs (Grants) in furtherance of the State of California's (State) efforts to reduce, recycle and reuse solid waste generated in the State, thereby preserving landfill capacity and protecting public health and safety and the environment; and

WHEREAS, funds are allocated and available from the CalRecycle for Grants to cities, counties, and cities and counties with regulatory authority within the city and county government to perform enforcement/compliance and surveillance activities of entities and/or individuals involved with the waste tire industry; and

WHEREAS, CalRecycle has been delegated the responsibility for the administration of the Program within the State; and

WHEREAS, in furtherance of this authority CalRecycle is required to establish necessary procedures governing the application, awarding and management of the Grants; and

WHEREAS, procedures established by the State and CalRecycle require each Applicant's governing body to certify by resolution its approval of the submittal of a Grant Application to CalRecycle; and

WHEREAS, the County of Yuba has agreed to perform waste tire activities on behalf of the City of Live Oak.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Live Oak authorizes the County of Yuba to submit to the California Department of Resources Recycling and Recovery a Collaborative Application for the Waste Tire Enforcement Grant, Fiscal Year 2027-28 on its behalf; and

BE IT FURTHER RESOLVED that the County of Yuba is hereby authorized and empowered to execute all Grant-related documents, including, but not limited to Applications, Payment Requests, Agreements, and Amendments necessary to secure Grant funds and to implement and carry out the purposes specified in the Grant Application, and that the County of Yuba is hereby authorized to conduct waste tire enforcement activities within the jurisdictional boundaries of the City of Live Oak during the term of Fiscal Year 2027-28 Local Government Waste Tire Enforcement Grant.

PASSED AND ADOPTED by the City Council of the City of Live Oak this 16th day of September, 2026, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

APPROVED:

Jeremy Chapdelaine, Mayor

ATTEST:

Clarissa Menchaca, City Clerk

CITY OF LIVE OAK STAFF REPORT

Date: September 16, 2026
To: Honorable Mayor & Members of the City Council
From: Benjamin Moody, City Manager

Subject: Authorize the City Manager to Submit an Application for Funding Under the SACOG System Performance Program

Summary: Recommendation: Adopt a resolution authorizing the City Manager, or his designee, to submit an application for funding for the "Pennington Road Sidewalk Project" to SACOG under the "System Performance Program."

Fiscal Impact: There is no fiscal impact associated with submission of an application for grant funding. Should a grant be awarded, the City would be required to provide a minimum 11.47% local match for the overall project cost.

Purpose:

Authorize the City Manager to submit a grant application to SACOG to fund gap closure sidewalk improvements along Pennington Road, adjacent to the various school sites.

Background:

SACOG administers Surface Transportation Block Grant (STBG) and Congestion Mitigation and Air Quality (CMAQ) funds across three programs to local government agencies for projects that meet performance outcomes, overall policy, and selection considerations identified by SACOG.

These three programs include the Next Generation Solutions & Clean Air Program, the System Performance Program, and the System Preservation Program. The System Performance Program is designed to improve performance, safety, reliability, and efficiency of the existing regional transportation network. The program supports a wide range of investments in roadways, transit, and multimodal infrastructure that address operational deficiencies, congestion, goods movement, and safety needs.

Analysis:

Staff requests that the City Council formally authorize the City Manager to submit an application for funding to SACOG for a project that will support active transportation and provide sidewalk improvements that eliminate gaps along Pennington Road adjacent to school areas.

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Fiscal Impact:

Total Project Cost: \$902,000

Grant Request: \$798,000

Local Cost Share: \$104,000

There is no fiscal impact associated with submission of an application for grant funding. Should a grant be awarded, the City would be required to provide a minimum 11.47% local match for the overall project cost. Specific project funding recommendations will be brought back to the City Council prior to the start of construction, should the City receive the grant funding.

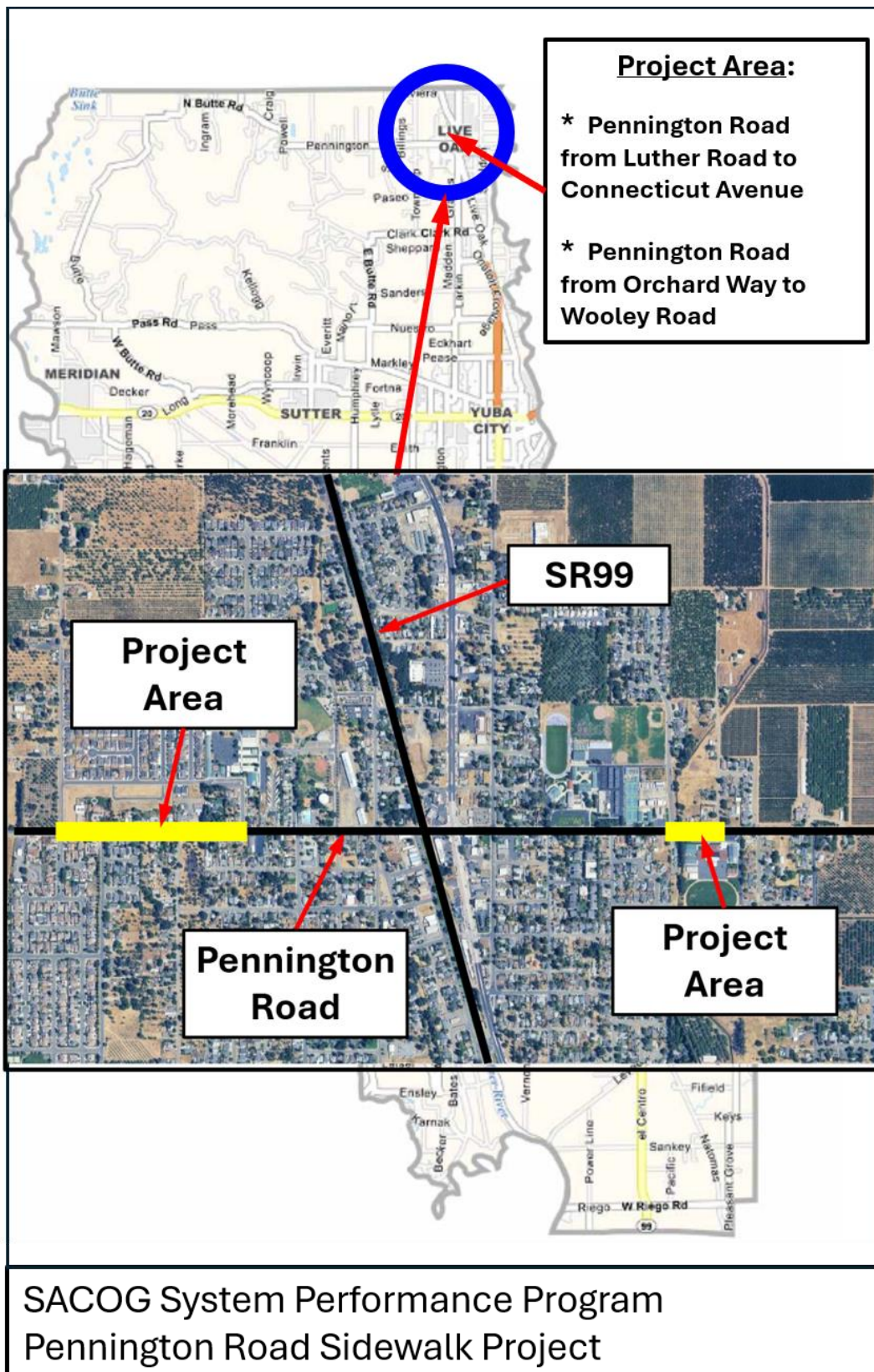
Recommendation:

Adopt a resolution authorizing the City Manager, or his designee, to submit an application for funding for the "Pennington Road Sidewalk Project" to SACOG under the "System Performance Program."

Attachments:

[Exhibit A - Map of Project Area](#)
[Resolution](#)

Exhibit A: Map of Project Area



RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LIVE OAK AUTHORIZING THE CITY MANAGER TO SUBMIT AN APPLICATION TO SACOG REQUESTING THE FUNDING UNDER THE 2026 FEDERAL FUNDING CYCLE

WHEREAS, the City of Live Oak is eligible for funding from the Sacramento Area Council of Governments (SACOG) 2026 Federal Funding Cycle; and

WHEREAS, SACOG administers Surface Transportation Block Grant (STBG) and Congestion Mitigation and Air Quality (CMAQ) funds across three programs to local government agencies to projects that meet performance outcomes, overall policy, and selection considerations identified by SACOG; and

WHEREAS, the three STBG programs include the *Next Generation Solutions & Clean Air Program*, the *System Performance Program*, and the *System Preservation Program*; and

WHEREAS, the City of Live Oak desires to request funding from these three programs for projects that meet SACOG's performance outcomes, overall policy, and selection considerations; and

WHEREAS, the City of Live Oak commits to delivering these projects on time and ensuring accountability; and

WHEREAS, SACOG requires an Adopted Agency Resolution as part of a funding application package; and

WHEREAS, the City of Live Oak asserts that the Pennington Road Sidewalk Project aligns with SACOG and "System Performance Program" goals, policies, and performance outcomes.

NOW, THEREFORE, the City Council of the City of Live Oak, California, does hereby resolve as follows:

Section 1. The City Council finds the above recitals are true and correct and incorporated herein by this reference.

Section 2. The City Council hereby authorizes and directs the City Manager or his designee to submit an application for funding for the "Pennington Road Sidewalk Project" to SACOG under the "System Performance Program."

Section 3. This resolution shall be effective upon its adoption. The City Clerk shall certify the adoption of this resolution.

PASSED AND ADOPTED by the City Council of the City of Live Oak this 16th day of September, 2026, by the following vote:

AYES:

NOES:

ABSENT:

NOT VOTING:

APPROVED:

Jeramy Chapdelaine, Mayor

ATTEST:

Clarissa Menchaca, City Clerk

Attachment(s): Exhibit A – Map of Project Area

CITY OF LIVE OAK STAFF REPORT

Date: September 16, 2026
To: Honorable Mayor & Members of the City Council
From: Benjamin Moody, City Manager

Subject: Recology Amendment - Franchise Fee Update to Align with Regional Agreements

Summary: Recommendation: Approve Amendment No. 2 to Collection Service Agreement and authorize the City Manager to execute the amendment.

Fiscal Impact: Approximately \$16,000 annually, to help offset City costs related to street, stormwater, and program implementation related expenses.

Purpose:

To adjust the City's Collection Service Agreement with Recology to align the Franchise Fee with Yuba Sutter Regional Waste Management Agency partners.

Background:

In and around September 2018, the Cities of Live Oak, Marysville, Wheatland, and Sutter and Yuba Counties (collectively, the "Participating Member Agencies") of the Regional Waste Management Authority (RWMA) entered into agreements with Recology to provide exclusive solid waste, recycling, and organics collection services. The agreements established service standards, diversion requirements, franchise fees, rate adjustment procedures, and other operational provisions necessary to ensure compliance with State waste management laws. The agreement was originally structured with a ten-year term beginning October 1, 2018, with opportunities for extension periods.

In August 2019, the City of Yuba City entered into a CSA with Recology with substantially similar terms.

In June 2021, the Participating Member Agencies executed Amendment No. 1, which made several administrative and operational clarifications to the agreement. Amendment No. 1 did not materially alter the structure of the franchise agreement but provided updates intended to ensure consistency with the operations of the regional solid waste system.

In 2022, the City of Yuba City adopted an amendment to its own CSA with Recology. That amendment included several provisions that differed from the agreements maintained by the

Agenda Item 4.

other RWMA member jurisdictions, including diversion calculation methodology and the structure of recycling coordination services.

Following Yuba City's amendment, the Participating Member Agencies issued an acknowledgment of the modified provisions and agreed that similar language would be incorporated into their CSAs during the next amendment cycle, in order to maintain regional alignment among the RWMA member jurisdictions.

Analysis:

In October of each year, the Collection Service Agreement provides specific terms related to adjusting and implementing rates related to inflation amounts. With the annual adjustment, staff also recommends updating the franchise fee charged to Recology to be amended, changing the rate from 9% to 10%. This change will update our service agreement to align with member agencies and provides funds to offset City costs related to implementing state and locally required waste management programs.

The RWMA executive director is aware and supports the amendment.

Fiscal Impact:

The estimated annual revenue to the City will increase by approximately \$16,000. This proposed revenue is locally controlled, for City determined priorities.

Annually substantial costs to the City are incurred due to implementing waste management activities, including implementing state SB1383 requirements, meeting necessary ongoing state storm water requirements, street sweeping costs, while also incurring ongoing impacts to our local roadways related to garbage truck hauling impacts.

Recommendation:

Approve Amendment No. 2 to Collection Service Agreement and authorize the City Manager to execute the amendment.

Attachments:

1. Agreement No. 2 to Collection Service Agreement
2. Existing Live Oak - Recology Collection Service Agreement

AMENDMENT NO. 2 TO COLLECTION SERVICE AGREEMENT

October 1, 2026

This Amendment No. 2 to the Collection Service Agreement for solid waste collection, disposal, and recycling services (this "Amendment") is made this 1st day of October, 2026 (the "Effective Date"), by and between the City of Live Oak, California ("CITY") and Recology Yuba-Sutter ("RECOLOGY").

RECITALS

A. CITY and RECOLOGY are parties to that certain, Collection Service Agreement (the "Agreement") dated September 19, 2018, as amended, for solid waste collection, disposal, and recycling services within the corporate limits of CITY.

B. CITY desires to amend the Agreement by executing this Amendment to reflect an adjustment to the Franchise Fee and approve a corresponding adjustment to the Maximum Service Rates as set forth in Section 9.2 of the Agreement.

NOW, THEREFORE, THE PARTIES AGREE AS FOLLOWS:

1. AMENDMENT TO FRANCHISE FEE

CITY and RECOLOGY agree that, as of the Effective Date, the Franchise Fee shall be increased from nine percent (9%) to ten percent (10%). Section 9.2.A of the Agreement is hereby revised in its entirety to read as follows:

"A. Franchise Fee Amount. in consideration of the exclusive Franchise granted to CONTRACTOR by this Agreement, CONTRACTOR shall pay CITY a Franchise Fee during the Term of this Agreement. The Franchise Fee shall be ten percent (10%), unless otherwise adjusted by the CITY, CONTRACTOR's monthly Gross Billings net of RWMA surcharge fees."

2. ADJUSTMENT TO MAXIMUM SERVICE RATES

As provided in Section 9.2.C of the Agreement, CITY hereby approves the additional adjustment to Maximum Service Rates to incorporate the change in the Franchise Fee percentage. For the avoidance of doubt, this adjustment is over and above the adjustment to Maximum Service Rates set forth in Section 10.4 of the Agreement.

3. Except as modified by this Amendment, the Agreement shall remain in full force and effect. In the event of any conflict between this Amendment and the Agreement, this Amendment shall govern. Capitalized terms used but not defined herein shall have the meanings given to them in the Agreement.

IN WITNESS WHEREOF, the parties have executed this Amendment as of the date first written above.

CITY OF LIVE OAK

RECOLOGY YUBA-SUTTER

By: _____
Benjamin K. Moody
City Manager

By: _____
Salvatore M. Coniglio
CEO

Resolution No. 05-2021

**RESOLUTION ADOPTING AN AMENDMENT TO THE RECOLOGY YUBA-SUTTER COLLECTION SERVICE AGREEMENT
APPROVING SEVERAL SECTION AMENDMENTS AND A NEW RATE FOR BULKY ITEM AND ILLEGAL DUMPING
COLLECTION IN NON-PROGRAM AREAS**

WHEREAS, The City of Live Oak is part of a six member Joint Powers Authority agency formed in 1990 and is now known as the Regional Waste Management Authority (RWMA). The RWMA members are Yuba County, Sutter County and the Cities of Live Oak, Marysville, Wheatland and Yuba City; and

WHEREAS, since 1990, the City of Live Oak has had an agreement with a private entity, Recology Yuba-Sutter ("Recology"), to provide waste collection and disposal to its residents and businesses. Recology currently provides exclusive refuse collection, recycling, and transfer station operations the RWMA members per separate Collection Service Agreements ; and

WHEREAS, the prior collection service agreements that RWMA members had with Recology were set to expire on September 30, 2019; and

WHEREAS, five participating member agencies (PMAs), the cities of Live Oak, Marysville and Wheatland and Sutter and Yuba Counties, subsequent to negotiations with Recology Yuba-Sutter, concluded that it was in the best interests of all parties and the residents of the jurisdictions to begin new Collection Service Agreements on October 1, 2018. A new Collection Service Agreement between Recology and the City of Live Oak was approved on September 19, 2018 with an effective date of October 1, 2018; and

WHEREAS, further discussions occurred between the PMA's and Recology Yuba-Sutter to amend certain sections of the Collection Service Agreements pertaining to bulky item pick up in program and non-program areas for county service units, illegal dumping pick up in program and non-program areas, community clean-up events, additional County service units to be served, recycling coordination provisions and an added maximum service rate for the aforementioned bulky item pick-up and illegal dumping pick-up in non-program areas; and

WHEREAS, the Contract Administrators, working with our consultant, HF&H Consultants LLC, worked to include the aforementioned collection service agreement amendments; and

WHEREAS, the City of Live Oak may amend the Collection Service Agreements with Recology Yuba-Sutter and adjust rates accordingly; and

WHEREAS, the City desires to adopt the amendments and established subscription rate; and

WHEREAS, based on the foregoing, good cause has been shown to justify the amendments and rate structure.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Live Oak hereby resolves that the Amendment to the Collection Service Agreement between the City of Live Oak and Recology Yuba-Sutter, which is attached hereto marked as Attachment "A" and by this reference is incorporated herein as though set forth in full, is adopted and the Mayor or his representative is authorized to execute the same.

NOW, THEREFORE, BE IT FURTHER RESOLVED that the City Council of the City of Live Oak hereby resolves that the specific rate set forth in this amendment and the stated amendments to the Collection Service Agreement is to be effective upon adoption by all five PMA's.

PASSED AND ADOPTED by the City Council of the City of Live Oak this 2nd day of June, 2021, by the following vote:

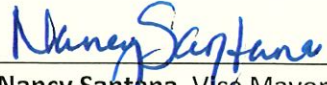
AYES: Councilmembers Thiara, Ghag, Woten, and Vice Mayor Santana

NOES: None

ABSENT: None

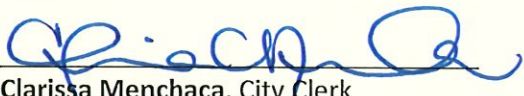
NOT VOTING: None

APPROVED:



Nancy Santana, Vice Mayor

ATTEST:



Clarissa Menchaca, City Clerk

AMENDMENT NO. 1 TO COLLECTION SERVICE AGREEMENT

April 1, 2019

This Amendment No. 1 to the Collection Service Agreement for solid waste collection, disposal, and recycling services (this "Amendment") is made April 1, 2019, by and between the City of Live Oak, California ("CITY") and Recology Yuba-Sutter.

RECITALS

A. On September 19, 2018, CITY entered into a Collection Service Agreement (the "Agreement") with Recology Yuba-Sutter for solid waste collection, disposal, and recycling services within the corporate limits of CITY. The Agreement expires on September 30, 2028.

B. CITY and Recology Yuba-Sutter mutually desire to amend the Agreement by executing this Amendment to reflect negotiated changes to certain provisions of the Agreement.

NOW, THEREFORE, THE PARTIES AGREE AS FOLLOWS:

1. AMENDMENT OF CERTAIN PROVISIONS OF THE AGREEMENT

CITY and Recology Yuba-Sutter agree that the following provisions of the Collection Service Agreement shall be amended to read in their entirety as follows:

"5.9.D. Bulky Item Service. During the Term of this Agreement CONTRACTOR shall provide Bulky Item Collection Service to CITY Service Units in the Service Area at no charge to the CITY."

"5.9.H. Illegal Dumping Collection. CONTRACTOR shall provide on-call collection of illegally dumped items in the Service Area within twenty-four (24) hours of notification by CITY at no charge to the CITY. CONTRACTOR shall provide a designated contact to the CITY for notification of illegally dumped items. CONTRACTOR shall not be required to Collect materials not safely accessible by Collection vehicles and/or personnel."

"5.9.I. Community Clean-up Events. CONTRACTOR shall, in response to the written request of the Contract Administrator, deliver and Collect Drop Box Containers for use in CITY community clean-up events. Each community clean-up event shall consist of a single Collection day beginning at 6:00 a.m. and ending at 6:00 p.m. The Contract Administrator shall notify CONTRACTOR in writing not less than thirty (30) Days prior to the date of the event. The notice to CONTRACTOR shall specify the date of delivery and Collection of the Drop Box Containers, the location for delivery, and the number of and sizes of the Drop Box Containers to be delivered. As part of this service, CONTRACTOR shall provide on-site supervision at all times the Drop Box Containers are available for community clean-up services. At such time as a Drop Box Container is full, but not later than the end of the community clean-up event day, CONTRACTOR shall transport and deliver the Collected materials to the appropriate Approved Facility for the disposition or processing of the materials.

With the prior written consent of the Contract Administrator, CONTRACTOR may provide for the Collection of materials at a community clean-up event in a vehicle or container other than a Drop Box Container. However, in the event the CONTRACTOR elects to utilize this alternative Collection process, CONTRACTOR is responsible for obtaining documentation of the weight of the materials Collected, Diverted, and Disposed in a manner that is acceptable to the CITY."

"5.9.J. Initial Service Levels and Adjustments. The initial services and service levels to be provided at no charge to the CITY under subsections A, B, C, and E above are as set forth in Exhibit D. CITY may amend this list of services and service levels during the Term of this Agreement by notifying CONTRACTOR of the change by email or in writing."

"5.11.A. Recycling Coordinator. CONTRACTOR shall provide a full time management level employee to serve as Recycling Coordinator for a minimum of forty (40) hours per week whose time is totally dedicated to the RWMA

Service Area during the Term of the Agreement and whose function during normal business hours of each Residential Service Work Day shall be to provide services related to the Collection Service Agreement, including but not limited to, public education and outreach. CONTRACTOR may, at their discretion, provide an additional staff level Recycling Coordinator whose time is not fully dedicated to the RWMA Service Area."

2. CONDITIONS FOR EFFECTIVENESS OF THIS AMENDMENT

The effectiveness of this Amendment is expressly conditioned on all the other Participating Member Agencies of the Regional Waste Management Authority entering into amendments of their respective Collection Service Agreements that are identical in all material respects to this Amendment.

3. Except as modified by this Amendment, the Agreement shall remain in full force and effect. In the event of any conflict between this Amendment and the Agreement, this Amendment shall govern. Capitalized terms used but not defined herein shall have the meanings given to them in the Agreement.

IN WITNESS WHEREOF, the parties have executed this Amendment as of the date first written above.

CITY OF LIVE OAK

By: _____

Aaron D. Palmer
City Manager

RECOLOGY YUBA-SUTTER

By: _____

Salvatore M. Coniglio
CEO

CITY OF LIVE OAK STAFF REPORT

Date: September 16, 2026
To: Honorable Mayor & Members of the City Council
From: Jaspreet Kaur, Community and Economic Development Director

Subject: Code Enforcement Fee Update

Summary: Recommendation: Conduct a Public Hearing to receive comments on the proposed Code Enforcement Fee updates, and upon close of the Public Hearing, adopt a resolution amending the City's Master Fee Schedule to consolidate the existing Code Enforcement Fees into a single Code Enforcement Fee structure and establish associated violation and appeal fees consistent with Title 8, Chapter 8.24, Nuisance Abatement Code.

Fiscal Impact: Revenue and costs vary due to the number and complexity of the code enforcement violations encountered.

Purpose:

To update Code Enforcement Fees to match the newly adopted Nuisance Abatement Code.

Background:

During the August 19, 2026 Council meeting, the City Council adopted an updated Nuisance Abatement Code to help streamline processes, address current needs, and provide staff adequate legal tools to remedy public nuisances. With the adoption of the ordinance, staff is also recommending the Master Fee Schedule is updated to align with the new code.

Analysis:

During the Nuisance Abatement Code update, staff reviewed the existing fees and determined to consolidate the City's existing fee categories into one Code Enforcement Fee. The change is intended to create a consistent fee structure for violations and eliminate the separate fee category based on the type of code violation.

The proposed fees are:

- * First Violation: \$100
- * Second Violation: \$200
- * Third Violation: \$500

- * Each additional violation of the same code provision: \$500
- * Initial Appeal: \$300 nonrefundable
- * Appeal Hearing: \$950

The proposed Initial Appeal Fee and Appeal Hearing Fee is intended to recover a portion of the City's administrative cost associated with processing the appeal, including staff review, preparation, coordination, and other administrative processing as required.

Fiscal Impact:

Revenue and costs vary due to the number and complexity of the code enforcement violations encountered. Staff anticipates that violation amounts issued will substantially offset current code enforcement officer salary costs.

Recommendation:

Conduct a Public Hearing to receive comments on the proposed Code Enforcement Fee updates, and upon close of the Public Hearing, adopt a resolution amending the City's Master Fee Schedule to consolidate the existing Code Enforcement Fees into a single Code Enforcement Fee structure and establish associated violation and appeal fees consistent with Title 8, Chapter 8.24, Nuisance Abatement Code.

Attachments:

[Resolution](#)

[Exhibit A_Proposed Code Enforcement Fees](#)

[Attachment 2_Existing Code Enforcement Fees](#)

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LIVE OAK AMENDING THE MASTER FEE SCHEDULE TO ESTABLISH
AND UPDATE CODE ENFORCEMENT FEES**

WHEREAS, the City of Live Oak (“City”) has adopted ordinances establishing regulations for the protection of public health, safety, and welfare of persons and property within the City; and

WHEREAS, as part of the City’s update to the Code Enforcement Ordinance, City staff has reviewed the fees associated with Code Enforcement and determined that the existing Master Fee Schedule shall be revised to accurately reflect the City’s Code Enforcement procedures; and

WHEREAS, the existing Master Fee Schedule includes separate fees for non-building safety and building safety code enforcement; and

WHEREAS, City staff recommends eliminating the separate non-building safety code enforcement fee and building safety code enforcement fee and consolidating those fees into a single Code Enforcement Fee applicable to violations enforced pursuant to the City’s Municipal Code; and

WHEREAS, the proposed Code Enforcement fee structure is intended to provide a consistent fee schedule based upon the number and recurrence of violations and the City’s administrative costs associated with Code Enforcement activities; and

WHEREAS, the proposed Code Enforcement Fees shall be assessed on a per-violation basis, with each violation identified in a code enforcement notice or letter issued to the property owner; and

WHEREAS, the proposed fee structure provides for progressive fees based upon the number of violations and provides separate fees for initial appeals and appeal hearings; and

WHEREAS, the City on September 5, 2026, published a legal notice and a public hearing notice concerning the City Council’s consideration; and

WHEREAS, the City Council held a duly noticed public hearing on September 16, 2026, and considered the updated Code Enforcement Fees from staff.

WHEREAS, the City Council has considered recommendations of City staff and finds that the proposed amendment to the Master Fee Schedule are appropriate and in the best interest of the City and its residents.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Live Oak hereby:

- 1. The City Council amends the Master Fee Schedule to eliminate Non-Building Safety Code Enforcement Fee and Building Safety Code Enforcement Fee and replace those with a single Code Enforcement Fee as set forth below:**

First Violation: \$100

Second Violation: \$200

Third Violation: \$500

Each additional violation of the same code provision: \$500

Initial Appeal – Nonrefundable: \$300

Appeal Hearing: \$950

2. The fees shall be assessed for each violation identified in the code enforcement notice, letter, citation, or other written notice issued to the property owner or responsible party.
3. The City Manager, or his or her designee, is authorized and directed to update the City's Master Fee Schedule to reflect the fees established by this Resolution and to remove references to Non-Building Safety Code Enforcement Fee and Building Safety Code Enforcement Fee.
4. This resolution shall become effective upon its adoption by the City Council and implemented in accordance with the effective date of the Code Enforcement Ordinance amendments.

PASSED AND ADOPTED by the City Council of the City of Live Oak this 16th day of September, 2026, by the following vote:

AYES:

NOES:

ABSENT:

NOT VOTING:

APPROVED:

Jeremy Chapdelaine, Mayor

ATTEST:

Clarissa Menchaca, City Clerk

CODE ENFORCEMENT	
First Violation	\$ 100.00
Second Violation	\$ 200.00
Third Violation	\$ 500.00
Each Additional Violation of Same Code Provision	\$ 500.00

Initial Appeal - Nonrefundable	\$ 300.00
Appeal Fee	\$ 950.00

G	CODE ENFORCEMENT	
	LOMC 14.08.050	
	Non-building Safety Code	
	First Violation-	\$ 100.00
	Second Violation	\$ 200.00
	Each Additional of Same Code Provision	\$ 500.00
	Building and Safety Code Enforcement	
	First Violation-	\$ 100.00
	Second Violation	\$ 500.00
	Each Additional (same code provision within 1 year)-	\$ 1,000.00

CITY OF LIVE OAK
STAFF REPORT

Date: September 16, 2026
To: Honorable Mayor & Members of the City Council
From: Jessica Mata, Human Resources

Subject: Establish an Operator-In-Training Position and Update the Water/Wastewater Operator Salary Schedule

Summary: Refer to the attached staff report for full details.

Attachments:

Staff Report
[Water/Wastewater Operator-In-Training Job Description](#)
[Salary Schedule](#)

CITY OF LIVE OAK
STAFF REPORT

Date: September 16, 2026

To: Honorable Mayor & Members of the City Council

From: Jessica Mata, Management Analyst

Summary

Subject: Establish an Operator-In-Training position and update the Water/Wastewater Operator salary schedule.

Recommendation: 1. Approve the Operator-In-Training position within the Public Works Department, corresponding job description, and salary range as reflected in the updated salary schedule.

2. Approve revisions to the Water/Wastewater Operator I and Operator II to align pay levels and help with hiring and retention.

Fiscal Impact: The Operator-In-Training position is approximately 27% below the current budgeted operator III position.

Purpose:

Create a Water/Wastewater Treatment Plant Operator-In-Training position and update the salary schedule for the Operator series. This gives the City an entry-level path to hire and train future certified operators while keeping pay levels aligned.

Background:

The City runs water and wastewater systems that need trained and certified staff. These services protect public health, meet legal requirements, and keep City services operating. It has become harder to hire certified operators because the job market is more competitive. A recent vacancy in the Water/Wastewater Operator series showed the need for hiring options. An Operator-In-Training position provides the City the ability to hire applicants that can be trained while working toward certification.

The City does not currently have an entry-level position for people who are still completing training, gaining experience, or working toward certification. Adding this position would also help the City train future operators from within and meet long-term staffing needs.

Analysis:

Creating the Operator-In-Training position will let the City consider applicants who are interested in water/wastewater but do not yet have all the necessary state certification. The City can train them on local systems, procedures, and regulatory requirements to ultimately aid the employee to obtain necessary training hours to help become certified.

Updating the salary schedule will keep the Operator-In-Training, Operator I, Operator II, and Operator III pay levels aligned while not adjusting any current employee rates. Current Operator III salary positions will remain the same. It will also help the City hire, keep, and promote employees as they earn certifications and take on more responsibility.

Fiscal Impact:

Each classification in this series is proposed to be benchmarked 10% below the next higher position. Total compensation costs will depend on starting salary, hiring date, and benefit costs. Funding for the position would not require an amendment to the approved FY 2026-27 budget. The Operator-In-Training position is approximately 27% below the current budgeted operator III position.

Water & Wastewater Treatment Plant Operator III – No Change					
Step A	Step B	Step C	Step D	Step E	Step F
\$77,420.30	\$81,291.32	\$85,355.89	\$89,623.68	\$94,104.86	\$98,810.10
\$6,451.69	\$6,774.28	\$7,112.99	\$7,468.64	\$7,842.07	\$8,234.18
\$37.221	\$39.082	\$41.036	\$43.088	\$45.243	\$47.505

Water & Wastewater Treatment Plant Operator II – Original					
Step A	Step B	Step C	Step D	Step E	Step F
\$56,461.75	\$59,284.84	\$62,249.08	\$65,361.53	\$68,629.61	\$72,061.09
\$4,705.15	\$4,940.40	\$5,187.42	\$5,446.79	\$5,719.13	\$6,005.09
\$27.145	\$28.502	\$29.927	\$31.424	\$32.995	\$34.645

Water & Wastewater Treatment Plant Operator II – Proposed					
Step A	Step B	Step C	Step D	Step E	Step F
\$69,678.27	\$73,162.18	\$76,820.29	\$80,661.30	\$84,694.37	\$88,929.09
\$5,806.523	\$6,096.848	\$6,401.691	\$6,721.775	\$7,057.864	\$7,410.758
\$33.499	\$35.174	\$36.933	\$38.779	\$40.718	\$42.754

Water & Wastewater Treatment Plant Operator I – Original					
Step A	Step B	Step C	Step D	Step E	Step F
\$51,328.34	\$53,894.76	\$56,589.50	\$59,418.98	\$62,389.93	\$65,509.43
\$4,277.36	\$4,491.23	\$4,715.79	\$4,951.58	\$5,199.16	\$5,459.12
\$24.677	\$25.911	\$27.206	\$28.567	\$29.995	\$31.495

Water & Wastewater Treatment Plant Operator I – Proposed					
Step A	Step B	Step C	Step D	Step E	Step F
\$62,710.44	\$65,845.96	\$69,138.26	\$72,595.17	\$76,224.93	\$80,036.18
\$5,225.870	\$5,487.163	\$5,761.522	\$6,049.598	\$6,352.078	\$6,669.682
\$30.149	\$31.657	\$33.240	\$34.902	\$36.647	\$38.479

Water & Wastewater Treatment Plant Operator-In-Training					
Step A	Step B	Step C	Step D	Step E	Step F
\$56,439.40	\$59,261.37	\$62,224.44	\$65,335.66	\$68,602.44	\$72,032.56
\$4,703.283	\$4,938.448	\$5,185.370	\$5,444.638	\$5,716.870	\$6,002.713
\$27.134	\$28.491	\$29.916	\$31.411	\$32.982	\$34.631

Recommendation:

1. Approve the Operator-In-Training position within the Public Works Department, corresponding job description, and salary range as reflected in the updated salary schedule.
2. Approve revisions to the Water/Wastewater Operator I and Operator II to align pay levels and help with hiring and retention.

Attachments:

- Water/Wastewater Operator-In-Training Job Description
- Salary Schedule

WATER/WASTEWATER OPERATOR-IN-TRAINING

DEFINITION

Under direction of the Utilities Superintendent, learns to perform activities related to the operation and maintenance of water and wastewater systems; and to perform duties as required.

SUPERVISION RECEIVED AND EXERCISED

Receives close to general supervision from the Utilities Superintendent; may receive assignments from a Water/Wastewater Operator III.

This position does not routinely exercise supervision.

DISTINGUISHING CHARACTERISTICS

Water and Wastewater Operator-In-Training is the entry level class. An incumbent works under close supervision in a training and learning capacity in the operations of water and wastewater systems.

EXAMPLES OF DUTIES

Duties may include, but are not limited, to the following:

- Learns to operate and maintain water and wastewater treatment plants, distribution and collection systems, and disposal facilities.
- Operate, maintain, and repair valves, pumps, electric motors, chlorination equipment, and other related equipment.
- Troubleshoots hydraulic, electrical, and supervisory sensory control systems.
- Collect samples from selected sites throughout the city and perform lab analysis as required.
- Records readings and lab results and maintains daily plant logs.
- Install water services.
- Repair and flush water and sewer mains.
- May operate equipment necessary to complete the above mentioned duties.
- Responds to after hours calls.

MINIMUM QUALIFICATIONS

Knowledge of:

- Basic construction, electrical and mechanical principles.
- Basic methods and practices of maintaining machinery and equipment in good working order.

Ability to:

- Learn to operate equipment necessary to perform duties listed above.
- Observe plant operations and take appropriate action.
- Understand and follow oral and written instructions.
- Learn to operate the plant independently and learn to act in all types of situations and emergencies relating to the water supply and sewer systems.
- Maintain accurate records and prepare clear and concise reports.

TRAINING AND EXPERIENCE

High School graduate or G.E.D. One (1) year of work experience in water wastewater treatment plant operations or maintenance, building utility construction, or equipment.

Or

High School graduate or G.E.D. (1800 hours) Three (3) months of experience as a wastewater treatment plant Operator – in – Training (OIT) certified by the California Water Resources Control Board.

LICENSES AND CERTIFICATES

- Possession of a valid California driver's license.
- Must obtain a Grade I Operator in Training by completing the required qualified education within three (3) months of date of hire.
- Must obtain a Grade T2 Water Treatment Operator License issued by the State Water Resources Control Board within six (6) months of date of hire.
- Must obtain a Grade D2 Water Distribution certification issued by the State Water Resources Control Board within nine (9) months of date of hire.
- Must obtain a valid Grade I certificate as a Wastewater Treatment Plant Operator issued by the State of California Water Resources Control Board within one (1) year of date of hire.

Failure to obtain and maintain certification as outlined will result in the incumbent becoming disqualified for further employment as a Water/Wastewater Operator Trainee.

PHYSICAL DEMANDS

When assigned to an office environment, must possess mobility to work in a standard office setting and use standard office equipment, including a computer; vision to read printed materials and a computer screen; and hearing and speech to communicate in person and over the telephone; ability to stand and walk between work areas may be required. Finger dexterity is needed to access, enter, and retrieve data using a computer keyboard or calculator and to operate standard office equipment. Positions in this classification occasionally bend, stoop, kneel, reach, push, and pull drawers open and closed to retrieve and file information. When assigned to field inspection, must possess mobility to work in changing site conditions; possess the mobility to stand and walk on level, uneven, or slippery surfaces; to reach, twist, turn, kneel, and bend; to climb and descend ladders; and to operate a motor vehicle and visit various City sites; vision to inspect site conditions and work in progress. The job involves fieldwork requiring frequent walking in operational areas to identify problems or hazards, with exposure to hazardous materials in some site locations. Employees must possess the ability to lift, carry, push, and pull materials and objects up to 50 pounds with the use of proper equipment and/or assistance from other staff.

ENVIRONMENTAL CONDITIONS

Employees work in an office environment with moderate noise levels, controlled temperature conditions, and no direct exposure to hazardous physical substances. Employees also work in the field and are exposed to loud noise levels, cold and hot temperatures, inclement weather conditions, road hazards, vibration, confining workspace, chemicals, mechanical and/or electrical hazards, and hazardous physical substances and fumes. Employees may interact with upset staff and/or public and private representatives in interpreting and enforcing departmental policies and procedures.

WORKING CONDITIONS

City employees are expected to work varying work schedules, weekends, evenings, and holidays, and may be called back to work, as required to accommodate the City's needs. Managerial and supervisory employees are expected to be reasonably responsive during off-hours to provide support for their areas of assignment.

DISASTER SERVICE WORKER

All City of Live Oak employees are designated Disaster Service Workers through state and local law (California Government Code Section 3100-3102; Labor Code Section 3211.92(b)). Employees are required to complete all Disaster Service Worker related training as assigned, and to return to work as ordered in the event of an emergency.

ACCOMMODATIONS

The City will make reasonable accommodations so that qualified employees can perform the essential functions of the job in accordance with the Americans with Disabilities Act of 1990 and other relevant legislation and regulations.

PEU Local #1

**City of Live Oak
Salary Schedule
Effective July 1, 2026**

Salary Steps

Classification		A	B	C	D	E	F
Financial Analyst	Yr.	\$62,279.39	\$65,393.36	\$68,663.03	\$72,096.18	\$75,700.99	\$79,486.04
	Mo.	\$5,189.95	\$5,449.45	\$5,721.92	\$6,008.02	\$6,308.42	\$6,623.84
	Hr.	\$29.942	\$31.439	\$33.011	\$34.662	\$36.395	\$38.214
Accountant II	Yr.	\$62,279.39	\$65,393.36	\$68,663.03	\$72,096.18	\$75,700.99	\$79,486.04
	Mo.	\$5,189.95	\$5,449.45	\$5,721.92	\$6,008.02	\$6,308.42	\$6,623.84
	Hr.	\$29.942	\$31.439	\$33.011	\$34.662	\$36.395	\$38.214
Accountant I	Yr.	\$56,051.45	\$58,854.02	\$61,796.73	\$64,886.56	\$68,130.89	\$71,537.44
	Mo.	\$4,670.95	\$4,904.50	\$5,149.73	\$5,407.21	\$5,677.57	\$5,961.45
	Hr.	\$26.948	\$28.295	\$29.710	\$31.195	\$32.755	\$34.393
Senior Administrative Assistant, Confidential	Yr.	\$51,967.46	\$54,565.83	\$57,294.12	\$60,158.83	\$63,166.77	\$66,325.11
	Mo.	\$4,330.62	\$4,547.15	\$4,774.51	\$5,013.24	\$5,263.90	\$5,527.09
	Hr.	\$24.984	\$26.234	\$27.545	\$28.923	\$30.369	\$31.887
Senior Administrative Assistant	Yr.	\$51,967.46	\$54,565.83	\$57,294.12	\$60,158.83	\$63,166.77	\$66,325.11
	Mo.	\$4,330.62	\$4,547.15	\$4,774.51	\$5,013.24	\$5,263.90	\$5,527.09
	Hr.	\$24.984	\$26.234	\$27.545	\$28.923	\$30.369	\$31.887
Administrative Assistant Financial Services	Yr.	\$46,248.08	\$48,560.48	\$50,988.50	\$53,537.92	\$56,214.82	\$59,025.56
	Mo.	\$3,854.01	\$4,046.71	\$4,249.04	\$4,461.49	\$4,684.57	\$4,918.80
	Hr.	\$22.235	\$23.346	\$24.514	\$25.739	\$27.026	\$28.378

Administrative Assistant Public Services	Yr.	\$41,891.90	\$43,986.50	\$46,185.83	\$48,495.12	\$50,919.88	\$53,465.87
	Mo.	\$3,490.99	\$3,665.54	\$3,848.82	\$4,041.26	\$4,243.32	\$4,455.49
	Hr.	\$20.140	\$21.147	\$22.205	\$23.315	\$24.481	\$25.705
Building Inspector Code Enforcement Officer II	Yr.	\$63,557.15	\$66,735.01	\$70,071.76	\$73,575.35	\$77,254.12	\$81,116.83
	Mo.	\$5,296.43	\$5,561.25	\$5,839.31	\$6,131.28	\$6,437.84	\$6,759.74
	Hr.	\$30.556	\$32.084	\$33.688	\$35.373	\$37.141	\$38.998
Building Inspector Code Enforcement Officer I	Yr.	\$59,399.18	\$62,369.14	\$65,487.60	\$68,761.98	\$72,200.08	\$75,810.08
	Mo.	\$4,949.93	\$5,197.43	\$5,457.30	\$5,730.17	\$6,016.67	\$6,317.51
	Hr.	\$28.557	\$29.985	\$31.484	\$33.059	\$34.712	\$36.447
Code Enforcement Officer II	Yr.	\$59,399.18	\$62,369.14	\$65,487.60	\$68,761.98	\$72,200.08	\$75,810.08
	Mo.	\$4,949.93	\$5,197.43	\$5,457.30	\$5,730.17	\$6,016.67	\$6,317.51
	Hr.	\$28.557	\$29.985	\$31.484	\$33.059	\$34.712	\$36.447
Code Enforcement Officer I	Yr.	\$53,459.27	\$56,132.23	\$58,938.84	\$61,885.78	\$64,980.07	\$68,229.07
	Mo.	\$4,454.94	\$4,677.69	\$4,911.57	\$5,157.15	\$5,415.01	\$5,685.76
	Hr.	\$25.702	\$26.987	\$28.336	\$29.753	\$31.240	\$32.802
Assistant Planner	Yr.	\$63,557.15	\$66,735.01	\$70,071.76	\$73,575.35	\$77,254.12	\$81,116.83
	Mo.	\$5,296.43	\$5,561.25	\$5,839.31	\$6,131.28	\$6,437.84	\$6,759.74
	Hr.	\$30.556	\$32.084	\$33.688	\$35.373	\$37.141	\$38.998
Management Analyst	Yr.	\$88,753.51	\$93,191.19	\$97,850.75	\$102,743.29	\$107,880.45	\$113,274.47

	Mo.	\$7,396.13	\$7,765.93	\$8,154.23	\$8,561.94	\$8,990.04	\$9,439.54
	Hr.	\$42.670	\$44.803	\$47.044	\$49.396	\$51.866	\$54.459
Lead Water & Wastewater Treatment Plant Operator	Yr.	\$84,973.50	\$89,222.18	\$93,683.29	\$98,367.45	\$103,285.82	\$108,450.11
	Mo.	\$7,081.13	\$7,435.18	\$7,806.94	\$8,197.29	\$8,607.15	\$9,037.51
	Hr.	\$40.853	\$42.895	\$45.040	\$47.292	\$49.657	\$52.139
Water & Wastewater Treatment Plant Operator III	Yr.	\$77,420.30	\$81,291.32	\$85,355.89	\$89,623.68	\$94,104.86	\$98,810.10
	Mo.	\$6,451.69	\$6,774.28	\$7,112.99	\$7,468.64	\$7,842.07	\$8,234.18
	Hr.	\$37.221	\$39.082	\$41.036	\$43.088	\$45.243	\$47.505
Water & Wastewater Treatment Plant Operator II	Yr.	\$56,461.75	\$59,284.84	\$62,249.08	\$65,361.53	\$68,629.61	\$72,061.09
	Mo.	\$4,705.15	\$4,940.40	\$5,187.42	\$5,446.79	\$5,719.13	\$6,005.09
	Hr.	\$27.145	\$28.502	\$29.927	\$31.424	\$32.995	\$34.645
Water & Wastewater Treatment Plant Operator II		\$69,678.27	\$73,162.18	\$76,820.29	\$80,661.30	\$84,694.37	\$88,929.09
	Yr.						
	Mo.	\$5,806.523	\$6,096.848	\$6,401.691	\$6,721.775	\$7,057.864	\$7,410.758
	Hr.	\$33.499	\$35.174	\$36.933	\$38.779	\$40.718	\$42.754
Water & Wastewater Treatment Plant Operator I	Yr.	\$51,328.34	\$53,894.76	\$56,589.50	\$59,418.98	\$62,389.93	\$65,509.43
	Mo.	\$4,277.36	\$4,491.23	\$4,715.79	\$4,951.58	\$5,199.16	\$5,459.12
	Hr.	\$24.677	\$25.911	\$27.206	\$28.567	\$29.995	\$31.495

Water & Wastewater Treatment Plant Operator I	Yr.	\$62,710.44	\$65,845.96	\$69,138.26	\$72,595.17	\$76,224.93	\$80,036.18
	Mo.	\$5,225.870	\$5,487.163	\$5,761.522	\$6,049.598	\$6,352.078	\$6,669.682
	Hr.	\$30.149	\$31.657	\$33.240	\$34.902	\$36.647	\$38.479
Water & Wastewater Treatment Plant Operator In Training	Yr.	\$56,439.40	\$59,261.37	\$62,224.44	\$65,335.66	\$68,602.44	\$72,032.56
	Mo.	\$4,703.283	\$4,938.448	\$5,185.370	\$5,444.638	\$5,716.870	\$6,002.713
	Hr.	\$27.134	\$28.491	\$29.916	\$31.411	\$32.982	\$34.631
Public Works Lead Maintenance Worker	Yr.	\$55,843.63	\$58,635.81	\$61,567.60	\$64,645.98	\$67,878.28	\$71,272.19
	Mo.	\$4,653.64	\$4,886.32	\$5,130.63	\$5,387.17	\$5,656.52	\$5,939.35
	Hr.	\$26.848	\$28.190	\$29.600	\$31.080	\$32.634	\$34.265
Public Works Maintenance Worker III	Yr.	\$50,766.93	\$53,305.28	\$55,970.54	\$58,769.07	\$61,707.52	\$64,792.90
	Mo.	\$4,230.58	\$4,442.11	\$4,664.21	\$4,897.42	\$5,142.29	\$5,399.41
	Hr.	\$24.407	\$25.628	\$26.909	\$28.254	\$29.667	\$31.150
Public Works Maintenance Worker II	Yr.	\$46,610.36	\$48,940.88	\$51,387.92	\$53,957.32	\$56,655.19	\$59,487.95
	Mo.	\$3,884.20	\$4,078.41	\$4,282.33	\$4,496.44	\$4,721.27	\$4,957.33
	Hr.	\$22.409	\$23.529	\$24.706	\$25.941	\$27.238	\$28.600
Public Works Maintenance Worker I	Yr.	\$42,075.90	\$44,179.70	\$46,388.69	\$48,708.12	\$51,143.53	\$53,700.71
	Mo.	\$3,506.33	\$3,681.64	\$3,865.72	\$4,059.01	\$4,261.96	\$4,475.06
	Hr.	\$20.229	\$21.240	\$22.302	\$23.417	\$24.588	\$25.818
Park Lead Maintenance	Yr.	\$55,843.63	\$58,635.81	\$61,567.60	\$64,645.98	\$67,878.28	\$71,272.19

	Mo.	\$4,653.64	\$4,886.32	\$5,130.63	\$5,387.17	\$5,656.52	\$5,939.35
	Hr.	\$26.848	\$28.190	\$29.600	\$31.080	\$32.634	\$34.265
Park Maintenance Worker III	Yr.	\$50,766.93	\$53,305.28	\$55,970.54	\$58,769.07	\$61,707.52	\$64,792.90
	Mo.	\$4,230.58	\$4,442.11	\$4,664.21	\$4,897.42	\$5,142.29	\$5,399.41
	Hr.	\$24.407	\$25.628	\$26.909	\$28.254	\$29.667	\$31.150
Park Maintenance Worker II	Yr.	\$46,610.36	\$48,940.88	\$51,387.92	\$53,957.32	\$56,655.19	\$59,487.95
	Mo.	\$3,884.20	\$4,078.41	\$4,282.33	\$4,496.44	\$4,721.27	\$4,957.33
	Hr.	\$22.409	\$23.529	\$24.706	\$25.941	\$27.238	\$28.600
Park Maintenance Worker I	Yr.	\$42,075.90	\$44,179.70	\$46,388.69	\$48,708.12	\$51,143.53	\$53,700.71
	Mo.	\$3,506.33	\$3,681.64	\$3,865.72	\$4,059.01	\$4,261.96	\$4,475.06
	Hr.	\$20.229	\$21.240	\$22.302	\$23.417	\$24.588	\$25.818
Recreation Supervisor	Yr.	\$51,967.46	\$54,565.83	\$57,294.12	\$60,158.83	\$63,166.77	\$66,325.11
	Mo.	\$4,330.62	\$4,547.15	\$4,774.51	\$5,013.24	\$5,263.90	\$5,527.09
	Hr.	\$24.984	\$26.234	\$27.545	\$28.923	\$30.369	\$31.887

CITY OF LIVE OAK
STAFF REPORT

Date: September 16, 2026
To: Honorable Mayor & Members of the City Council
From: Jessica Mata, Human Resources

Subject: Establish Accountant I/II Classification Series
Summary: Refer to the attached staff report for full details.

Attachments:
[Staff Report](#)
[Accountant I/II Job Description](#)
[Salary Schedule](#)

CITY OF LIVE OAK
STAFF REPORT

Date: September 16, 2026
To: Honorable Mayor & Members of the City Council
From: Jessica Mata, Management Analyst

Summary

Subject: Establish Accountant I/II Classification Series.

Recommendation: A. Approve the Accountant I/II classification series within the Finance Department with corresponding job description and salary range.

B. Authorize the Finance Director to amend the FY 2026-27 Budget by making a supplemental appropriation of \$8,500 within Salaries & Benefits, allocated as follows: General Fund - \$4,675, Sewer Fund - \$1,700, Water Fund - \$1,700, and Street Fund - \$425.

Fiscal Impact: Approximately \$8,500 utilizing multiple funding sources.

Purpose:

Create an Accountant I/II classification series and update the salary schedule to support the Finance Department's evolving operational and professional accounting needs.

Background:

The City's Finance Department has experienced a shift in workload, following the Finance Director position now being filled full-time internally. The department's daily tasks have expanded beyond clerical and administrative duties to include more professional, analytical, and project-based work. This new series matches the actual work being done and gives the City more flexibility to recruit and promote staff internally.

Analysis:

Establishing the Accountant I/II classification helps both current operational needs and long-term staffing goals. It ensures that job titles match the advanced work now being performed in the Finance Department. The Accountant I/II classification series allows the City to attract candidates with varying levels of experience while giving current employees a clear path to move up as they gain knowledge and take on higher levels of duties and responsibilities.

Fiscal Impact:

The proposed salary schedule establishes Accountant II at the current Financial Analyst salary range and Accountant I 10% below Accountant II. Total compensation costs will depend on starting salary, hiring date, and benefit costs. Funding for the position is proposed in this fiscal year through a supplemental appropriation. The amount is the difference between the current budgeted Senior Administrative Assistant and proposed Accountant I/II series for the remainder of the fiscal year. Total fiscal year cost is estimated at \$8,500, utilizing the funding from the General Fund, Water Fund, Sewer Fund, and Streets Fund. Ultimately this change continues to restructure the City departments to be able to stand independent of the consultant help, which provides long-term savings.

Accountant I – Proposed					
Step A	Step B	Step C	Step D	Step E	Step F
\$56,051.45	\$58,854.02	\$61,796.73	\$64,886.56	\$68,130.89	\$71,537.44
\$4,670.95	\$4,904.50	\$5,149.73	\$5,407.21	\$5,677.57	\$5,961.45
\$26.948	\$28.295	\$29.710	\$31.195	\$32.755	\$34.393

Accountant II – Proposed					
Step A	Step B	Step C	Step D	Step E	Step F
\$62,279.39	\$65,393.36	\$68,663.03	\$72,096.18	\$75,700.99	\$79,486.04
\$5,189.95	\$5,449.45	\$5,721.92	\$6,008.02	\$6,308.42	\$6,623.84
\$29.942	\$31.439	\$33.011	\$34.662	\$36.395	\$38.214

Recommendation:

- A. Approve the Accountant I/II classification series within the Finance Department with corresponding job description and salary range.
- B. Authorize the Finance Director to amend the FY 2026-27 Budget by making a supplemental appropriation of \$8,500 within Salaries & Benefits, allocated as follows: General Fund - \$4,675, Sewer Fund - \$1,700, Water Fund - \$1,700, and Street Fund - \$425.

Attachments:

- Accountant I/II Job Description
- Salary Schedule

ACCOUNTANT I/II***DEFINITION***

Under direct or general supervision, performs responsible professional accounting, administrative and technical support relative to the planning, organization and coordination of assigned activities in the Finance Division; provides responsible technical assistance to the Department; and performs related work as required.

SUPERVISION RECEIVED AND EXERCISED

Incumbents receive general supervision from supervisory or management personnel. No direct supervision of staff is exercised.

DISTINGUISHING CHARACTERISTICS**Accountant I**

This classification is the entry-level in the Accountant series. The main focus at this level is both a technical and analytical role, with work involving professional government accounting. Positions at this level are not expected to function with the same amount of program knowledge or skill level as positions allocated to the II-level and exercise less independent judgement and initiative in matters related to work procedures and methods. Work is usually supervised while in progress and fits an established structure or pattern. Exceptions or changes in procedures are explained in detail as they arise. As experience is gained, assignments become more varied and are performed with greater independence. This class is alternatively staffed with Accountant II and incumbents may advance to the higher level class after gaining the knowledge, skills, and experience that meet the qualifications for and demonstrating the ability to perform the work of the higher-level class.

Accountant II

This is the journey-level classification in the Accountant series. Incumbents at this level perform the more difficult assignments, projects, analyses, and programs assigned to classes within the series, requiring the use of considerable discretion and independent judgement in performing assigned work, and full and thorough knowledge of the concepts, practices, procedures, and policies of governmental accounting. Assignments are given with general guidelines and positions are responsible for establishing objectives, timelines, and methods to deliver work products or services. Work is typically reviewed upon completion of soundness, appropriateness, and conformity to policy and requirements.

EXAMPLES OF DUTIES

Management reserves the right to add, modify, change, or rescind the work assignments of different positions and to make reasonable accommodations so that qualified employees can perform the essential functions of the job.

For entry level (I-level) positions, the typical functions are limited and performed in a learning capacity.

- Provides responsible professional and technical assistance in the administration and implementation of the City's financial, auditing, and accounting programs.
- Prepares journal entries and reconciles general ledger and subsidiary accounts related to payroll, accounts payable, cash receipts, accounts receivable, and other financial activity; researches discrepancies and prepares correcting entries as necessary.
- Prepares and reviews bank, cash, revenue expenditure, and other financial account reconciliations; researches and resolves discrepancies and ensures accurate and timely posting to the general ledger.
- Operates and maintains automated financial systems and related databases; identifies, develops, and implements system applications and improvements to enhance effectiveness and efficiency.
- Prepares and distributes monthly, year-end, budgetary, financial, and statistical reports; monitors revenues, expenditures, and budget allocations and prepares custom reports, graphs, schedules, and financial analyses as needed.
- Reviews the accuracy of invoice payments to vendors and service providers and resolves issues related to purchase orders, invoices, and payments and accounts payable transactions.
- Interprets, explains, and applies generally accepted and governmental accounting and auditing principles, practices, laws, regulations, and policies affecting the operations of municipal government.
- Prepares year-end fixed asset schedules; maintains fixed asset records and controls; calculates and records depreciation, disposals, and transfers; and prepares supporting schedules and reports for auditors.
- Assists in coordinating annual audits, including conducting financial analyses and audits of accounts and transactions and preparing supporting schedules and documentation for the City's Annual Comprehensive Financial Report.
- Assists with purchase order and accounts payable processes, grant accounting, financial analysis, and special financial reports.
- Performs grant accounting activities, including monitoring grant revenues and expenditures, maintaining supporting records, preparing financial reports, and ensuring compliance with applicable grant requirements.
- Assists with preparation of the City's annual budget and monitors budgetary activity.
- Researches and responds to questions and complaints from customers, vendors, departments, and staff; researches and resolves accounting and financial issues.

- Prepares and reviews bank reconciliations, cash reconciliations, and other financial account reconciliations and researches and resolves discrepancies.
- Maintains and evaluates accounting procedures and internal controls and recommends improvements as appropriate.
- Performs related duties as assigned.

MINIMUM QUALIFICATIONS

Knowledge of:

- Modern principles, practices, and methods of public and governmental accounting and financing, including accounts receivable, accounts payable, payroll, budgeting, fund accounting, account reconciliation, and internal controls.
- General principles and practices data processing and its applicability to accounting and municipal operations.
- Basic mathematical principles and statistical methods.
- Methods and techniques of effective technical report preparation and presentation.
- Principles and procedures of recordkeeping.
- Applicable federal, state, and local laws, regulatory codes, ordinances, and procedures relevant to areas of responsibility.
- Techniques of providing a high level of customer service by effectively dealing with the public, vendors, contractors, and City staff.
- English usage, grammar, spelling, vocabulary, and punctuation.
- Modern equipment and communication tools used for business functions and program, project, and task coordination, including computers and software programs relevant to work performed.

Ability to:

- Review, analyze, record, audit, verify, and document a diverse range of financial transactions.
- Perform general ledger duties.
- Audit, reconcile, and balance bank statements.
- Prepare clear, complete, and concise financial statements, reports, and other written correspondence.
- Make accurate arithmetic, financial, and statistical computations.
- Establish and maintain a variety of filing, recordkeeping, and tracking systems.
- Maintain confidentiality of sensitive information and data.
- Understand, interpret, and apply all pertinent laws, codes, regulations, policies and procedures, and standards relevant to work performed.
- Independently organize work, set priorities, meet critical deadlines, and follow-up on assignments.
- Effectively use computer systems, software applications, and modern business equipment to perform a variety of work tasks.

- Communicate clearly and concisely, both orally and in writing, using appropriate English grammar and syntax.
- Use tact, prudence, and independent judgment within general policy, procedural, and legal guidelines.
- Establish, maintain, and foster positive and effective working relationships with those contracted in the course of work.

EDUCATION AND EXPERIENCE

Any combination of training and experience which would provide the required knowledge, skills, and abilities is qualifying. A typical way to obtain the required qualifications would be:

Accountant I/II

Equivalent to graduation from an accredited college or university with major coursework in accounting, finance, business administration, or related field.

Accountant I

No professional experience is required.

Accountant II

Four (4) years of increasingly responsible professional accounting experience.

LICENSES AND CERTIFICATIONS

- None

PHYSICAL DEMANDS

When assigned to an office environment, must possess mobility to work in a standard office setting and use standard office equipment, including a computer; vision to read printed materials and a computer screen; and hearing and speech to communicate in person and over the telephone; ability to stand and walk between work areas may be required. Finger dexterity is needed to access, enter, and retrieve data using a computer keyboard or calculator and to operate standard office equipment. Positions in this classification occasionally bend, stoop, kneel, reach, push, and pull drawers open and closed to retrieve and file information. When assigned to field inspection, must possess mobility to work in changing site conditions; possess the mobility to stand and walk on level, uneven, or slippery surfaces; to reach, twist, turn, kneel, and bend; to climb and descend ladders; and to operate a motor vehicle and visit various City sites; vision to inspect site conditions and work in progress. The job involves fieldwork requiring frequent walking in operational areas to identify problems or hazards, with exposure to hazardous materials in some site locations. Employees must possess the ability to lift, carry, push, and pull materials and objects up to 25 pounds with the use of proper equipment and/or assistance from other staff.

ENVIRONMENTAL CONDITIONS

Employees work in an office environment with moderate noise levels, controlled temperature conditions, and no direct exposure to hazardous physical substances. Employees also work in the field and are exposed to loud noise levels, cold and hot temperatures, inclement weather conditions, road hazards, vibration, confining workspace, chemicals, mechanical and/or electrical hazards, and hazardous physical substances and fumes. Employees may interact with upset staff and/or public and private representatives in interpreting and enforcing departmental policies and procedures.

WORKING CONDITIONS

City employees are expected to work varying work schedules, weekends, evenings, and holidays, and may be called back to work, as required to accommodate the City's needs. Managerial and supervisory employees are expected to be reasonably responsive during off-hours to provide support for their areas of assignment.

DISASTER SERVICE WORKER

All City of Live Oak employees are designated Disaster Service Workers through state and local law (California Government Code Section 3100-3102; Labor Code Section 3211.92(b)). Employees are required to complete all Disaster Service Worker related training as assigned, and to return to work as ordered in the event of an emergency.

ACCOMMODATIONS

The City will make reasonable accommodations so that qualified employees can perform the essential functions of the job in accordance with the Americans with Disabilities Act of 1990 and other relevant legislation and regulations.

PEU Local #1

**City of Live Oak
Salary Schedule
Effective July 1, 2026**

Salary Steps

Classification		A	B	C	D	E	F
Financial Analyst	Yr.	\$62,279.39	\$65,393.36	\$68,663.03	\$72,096.18	\$75,700.99	\$79,486.04
	Mo.	\$5,189.95	\$5,449.45	\$5,721.92	\$6,008.02	\$6,308.42	\$6,623.84
	Hr.	\$29.942	\$31.439	\$33.011	\$34.662	\$36.395	\$38.214
Accountant II	Yr.	\$62,279.39	\$65,393.36	\$68,663.03	\$72,096.18	\$75,700.99	\$79,486.04
	Mo.	\$5,189.95	\$5,449.45	\$5,721.92	\$6,008.02	\$6,308.42	\$6,623.84
	Hr.	\$29.942	\$31.439	\$33.011	\$34.662	\$36.395	\$38.214
Accountant I	Yr.	\$56,051.45	\$58,854.02	\$61,796.73	\$64,886.56	\$68,130.89	\$71,537.44
	Mo.	\$4,670.95	\$4,904.50	\$5,149.73	\$5,407.21	\$5,677.57	\$5,961.45
	Hr.	\$26.948	\$28.295	\$29.710	\$31.195	\$32.755	\$34.393
Senior Administrative Assistant, Confidential	Yr.	\$51,967.46	\$54,565.83	\$57,294.12	\$60,158.83	\$63,166.77	\$66,325.11
	Mo.	\$4,330.62	\$4,547.15	\$4,774.51	\$5,013.24	\$5,263.90	\$5,527.09
	Hr.	\$24.984	\$26.234	\$27.545	\$28.923	\$30.369	\$31.887
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	Mo.	\$3,490.99	\$3,665.54	\$3,848.82	\$4,041.26	\$4,243.32	\$4,455.49
	Hr.	\$20.140	\$21.147	\$22.205	\$23.315	\$24.481	\$25.705
Building Inspector Code Enforcement Officer II	Yr.	\$63,557.15	\$66,735.01	\$70,071.76	\$73,575.35	\$77,254.12	\$81,116.83
	Mo.	\$5,296.43	\$5,561.25	\$5,839.31	\$6,131.28	\$6,437.84	\$6,759.74
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Code Enforcement Officer I	Yr.	\$53,459.27	\$56,132.23	\$58,938.84	\$61,885.78	\$64,980.07	\$68,229.07
	Mo.	\$4,454.94	\$4,677.69	\$4,911.57	\$5,157.15	\$5,415.01	\$5,685.76
	Hr.	\$25.702	\$26.987	\$28.336	\$29.753	\$31.240	\$32.802
Assistant Planner	Yr.	\$63,557.15	\$66,735.01	\$70,071.76	\$73,575.35	\$77,254.12	\$81,116.83
	Mo.	\$5,296.43	\$5,561.25	\$5,839.31	\$6,131.28	\$6,437.84	\$6,759.74
	Hr.	\$30.556	\$32.084	\$33.688	\$35.373	\$37.141	\$38.998
Management Analyst	Yr.	\$88,753.51	\$93,191.19	\$97,850.75	\$102,743.29	\$107,880.45	\$113,274.47

	Mo.	\$7,396.13	\$7,765.93	\$8,154.23	\$8,561.94	\$8,990.04	\$9,439.54
	Hr.	\$42.670	\$44.803	\$47.044	\$49.396	\$51.866	\$54.459
Lead Water & Wastewater Treatment Plant Operator	Yr.	\$84,973.50	\$89,222.18	\$93,683.29	\$98,367.45	\$103,285.82	\$108,450.11
	Mo.	\$7,081.13	\$7,435.18	\$7,806.94	\$8,197.29	\$8,607.15	\$9,037.51
	Hr.	\$40.853	\$42.895	\$45.040	\$47.292	\$49.657	\$52.139
Water & Wastewater Treatment Plant Operator III	Yr.	\$77,420.30	\$81,291.32	\$85,355.89	\$89,623.68	\$94,104.86	\$98,810.10
	Mo.	\$6,451.69	\$6,774.28	\$7,112.99	\$7,468.64	\$7,842.07	\$8,234.18
	Hr.	\$37.221	\$39.082	\$41.036	\$43.088	\$45.243	\$47.505
Water & Wastewater Treatment Plant Operator II	Yr.	\$56,461.75	\$59,284.84	\$62,249.08	\$65,361.53	\$68,629.61	\$72,061.09
	Mo.	\$4,705.15	\$4,940.40	\$5,187.42	\$5,446.79	\$5,719.13	\$6,005.09
	Hr.	\$27.145	\$28.502	\$29.927	\$31.424	\$32.995	\$34.645
Water & Wastewater Treatment Plant Operator II		\$69,678.27	\$73,162.18	\$76,820.29	\$80,661.30	\$84,694.37	\$88,929.09
	Yr.						
	Mo.	\$5,806.523	\$6,096.848	\$6,401.691	\$6,721.775	\$7,057.864	\$7,410.758
	Hr.	\$33.499	\$35.174	\$36.933	\$38.779	\$40.718	\$42.754
Water & Wastewater Treatment Plant Operator I	Yr.	\$51,328.34	\$53,894.76	\$56,589.50	\$59,418.98	\$62,389.93	\$65,509.43
	Mo.	\$4,277.36	\$4,491.23	\$4,715.79	\$4,951.58	\$5,199.16	\$5,459.12
	Hr.	\$24.677	\$25.911	\$27.206	\$28.567	\$29.995	\$31.495

Water & Wastewater Treatment Plant Operator I	Yr.	\$62,710.44	\$65,845.96	\$69,138.26	\$72,595.17	\$76,224.93	\$80,036.18
	Mo.	\$5,225.870	\$5,487.163	\$5,761.522	\$6,049.598	\$6,352.078	\$6,669.682
	Hr.	\$30.149	\$31.657	\$33.240	\$34.902	\$36.647	\$38.479
Water & Wastewater Treatment Plant Operator In Training	Yr.	\$56,439.40	\$59,261.37	\$62,224.44	\$65,335.66	\$68,602.44	\$72,032.56
	Mo.	\$4,703.283	\$4,938.448	\$5,185.370	\$5,444.638	\$5,716.870	\$6,002.713
	Hr.	\$27.134	\$28.491	\$29.916	\$31.411	\$32.982	\$34.631
Public Works Lead Maintenance Worker	Yr.	\$55,843.63	\$58,635.81	\$61,567.60	\$64,645.98	\$67,878.28	\$71,272.19
	Mo.	\$4,653.64	\$4,886.32	\$5,130.63	\$5,387.17	\$5,656.52	\$5,939.35
	Hr.	\$26.848	\$28.190	\$29.600	\$31.080	\$32.634	\$34.265
Public Works Maintenance Worker III	Yr.	\$50,766.93	\$53,305.28	\$55,970.54	\$58,769.07	\$61,707.52	\$64,792.90
	Mo.	\$4,230.58	\$4,442.11	\$4,664.21	\$4,897.42	\$5,142.29	\$5,399.41
	Hr.	\$24.407	\$25.628	\$26.909	\$28.254	\$29.667	\$31.150
Public Works Maintenance Worker II	Yr.	\$46,610.36	\$48,940.88	\$51,387.92	\$53,957.32	\$56,655.19	\$59,487.95
	Mo.	\$3,884.20	\$4,078.41	\$4,282.33	\$4,496.44	\$4,721.27	\$4,957.33
	Hr.	\$22.409	\$23.529	\$24.706	\$25.941	\$27.238	\$28.600
Public Works Maintenance Worker I	Yr.	\$42,075.90	\$44,179.70	\$46,388.69	\$48,708.12	\$51,143.53	\$53,700.71
	Mo.	\$3,506.33	\$3,681.64	\$3,865.72	\$4,059.01	\$4,261.96	\$4,475.06
	Hr.	\$20.229	\$21.240	\$22.302	\$23.417	\$24.588	\$25.818
Park Lead Maintenance	Yr.	\$55,843.63	\$58,635.81	\$61,567.60	\$64,645.98	\$67,878.28	\$71,272.19

	Mo.	\$4,653.64	\$4,886.32	\$5,130.63	\$5,387.17	\$5,656.52	\$5,939.35
	Hr.	\$26.848	\$28.190	\$29.600	\$31.080	\$32.634	\$34.265
Park Maintenance Worker III	Yr.	\$50,766.93	\$53,305.28	\$55,970.54	\$58,769.07	\$61,707.52	\$64,792.90
	Mo.	\$4,230.58	\$4,442.11	\$4,664.21	\$4,897.42	\$5,142.29	\$5,399.41
	Hr.	\$24.407	\$25.628	\$26.909	\$28.254	\$29.667	\$31.150
Park Maintenance Worker II	Yr.	\$46,610.36	\$48,940.88	\$51,387.92	\$53,957.32	\$56,655.19	\$59,487.95
	Mo.	\$3,884.20	\$4,078.41	\$4,282.33	\$4,496.44	\$4,721.27	\$4,957.33
	Hr.	\$22.409	\$23.529	\$24.706	\$25.941	\$27.238	\$28.600
Park Maintenance Worker I	Yr.	\$42,075.90	\$44,179.70	\$46,388.69	\$48,708.12	\$51,143.53	\$53,700.71
	Mo.	\$3,506.33	\$3,681.64	\$3,865.72	\$4,059.01	\$4,261.96	\$4,475.06
	Hr.	\$20.229	\$21.240	\$22.302	\$23.417	\$24.588	\$25.818
Recreation Supervisor	Yr.	\$51,967.46	\$54,565.83	\$57,294.12	\$60,158.83	\$63,166.77	\$66,325.11
	Mo.	\$4,330.62	\$4,547.15	\$4,774.51	\$5,013.24	\$5,263.90	\$5,527.09
	Hr.	\$24.984	\$26.234	\$27.545	\$28.923	\$30.369	\$31.887

CITY OF LIVE OAK STAFF REPORT

Date: September 16, 2026
To: Honorable Mayor & Members of the City Council
From: Benjamin Moody, City Manager

Subject: Revenue Sharing Agreement with Sutter County - 1% Transactions and Use Tax

Summary: Recommendation: Adopt the resolution, authorizing an exchange of transactions and use tax revenues with the County of Sutter if voters approve Measure G.

Fiscal Impact: Approximately \$750,000 annually, contingent on the successful passage of Measure G.

Purpose:

To annually receive countywide transaction and use (sales) tax funds generated via Sutter County's Measure G ballot initiative.

Background:

At the July 28, 2026, meeting of the Sutter County Board of Supervisors, the Board voted to place a 1 cent (1%) transactions and use (sales) tax on the November 3, 2026, ballot. At that same meeting, the Board directed the County Administrator to complete revenue sharing agreements with the cities of Live Oak and Yuba City should the 1% sales tax measure, now known as Measure G, be approved by voters in November 2026.

At the Board of Supervisors September 8, 2026, meeting the Board approved a revenue sharing agreement with terms that were developed through discussions and collaboration with the jurisdictions' administrators.

Analysis:

The recommended agreement terms recognize that most sales tax is generated in cities and many services in cities are provided by the County.

The terms of that tentative agreement are as follows:

1. Sutter County retains 100% of sales tax generated in the unincorporated area of the County. This equals approximately \$5,500,000. Sutter County also retains 22.5% of the sales tax revenue generated in Yuba City in recognition of services provided by the County. This equals approximately \$3,700,000. Total revenue equals \$9.2 million annually.

Agenda Item 8.

2. The City of Live Oak retains 100% of sales tax generated within Live Oak. Additionally, there is a base sales tax guaranteed amount of \$750,000 per year from July 1, 2027, through June 30, 2029. Should the City of Live Oak generate sales tax exceeding \$750,000 annually, the City will then receive the full amount generated and is not limited to the \$750,000 base.

The City Manager of Live Oak and the County Administrator worked jointly to develop this sharing plan to be effective only upon the successful passage of Measure G.

Fiscal Impact:

The estimated annual revenue to the City of Live Oak is approximately \$750,000. Through the agreement, the City will retain 100% of the proposed 1% transactions and use tax generated in the City of Live Oak. This proposed revenue is locally controlled, solely by the City, for City determined priorities.

As the City develops and promotes economic development, this agreement sets the foundation for the City to receive the full economic benefit.

Recommendation:

Adopt the resolution, authorizing an exchange of transactions and use tax revenues with the County of Sutter if voters approve Measure G.

Attachments:

1. Resolution Authorizing an Exchange of Transactions and Use Tax Revenues with the County of Sutter if Voters Approve Measure G
 - a. Exhibit A - Agreement between the County of Sutter and the City of Live Oak regarding Measure G (2026)
2. Sutter County 9/8/26 staff report and resolution

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LIVE OAK AUTHORIZING AN EXCHANGE OF TRANSACTIONS AND USE TAX REVENUES WITH THE COUNTY OF SUTTER IF VOTERS APPROVE MEASURE G

WHEREAS, on July 28, 2026, the Sutter County Board of Supervisors adopted a resolution placing a one percent (1%) countywide transactions and use tax measure, known as “Measure G,” on the general election ballot for November 3, 2026 (Rev. & Tax. Code, § 7251 et seq.); and

WHEREAS, at that same meeting, the Board directed the County Administrator to negotiate revenue sharing agreements with the Cities of Live Oak and Yuba City, to become effective only if Measure G is approved by the voters and enacted; and

WHEREAS, the County, Yuba City, and the City of Live Oak recognize that although Measure G revenue is imposed and collected countywide, most transactions and use tax revenue is generated by economic activity occurring within the incorporated cities, while the County provides significant municipal-type services, including law enforcement services, within portions of those cities; and

WHEREAS, the County and Live Oak are each authorized to enter into agreements for the sharing of tax revenues and the cooperative provision of governmental services between local agencies.

NOW, THEREFORE, the City Council of the City of Live Oak does hereby resolve as follows:

SECTION 1. The Council finds that all the facts, findings, and conclusions set forth above in this Resolution are true and correct.

SECTION 2. The Council hereby approves the negotiated agreement, attached hereto as Exhibit A and incorporated herein by this reference, which provides a mechanism by which the County and Live Oak shall share revenue generated within Live Oak from the transactions and use tax imposed under Measure G (the “Agreement”).

The Council hereby authorizes the City Manager, or his designee, to execute the Agreement.

SECTION 3. The City Clerk is hereby directed to certify passage of this resolution.

SECTION 4. Should any section, clause, or provision of this Resolution be declared by the Courts to be invalid, the same shall not affect the validity of the Resolution as a whole, or parts thereof, other than the part so declared to be invalid.

SECTION 5. The Council finds the adoption of this resolution is exempt from review under the California Environmental Quality Act (“CEQA”). It concerns a government funding mechanism that does not commit to any specific project which may result in a potentially significant physical impact on the environment, and it can be seen with certainty that there is no possibility that agreeing to an exchange of sales tax revenues, in itself, may have a significant effect on the environment. (14 CCR §§ 15061(b)(3), 15378(b)(4).)

PASSED AND ADOPTED by the City Council of the City of Live Oak this 16th day of September, 2026, by the following vote:

AYES:
NOES:
ABSENT:
NOT VOTING:

APPROVED:

Jeramy Chapdelaine, Mayor

ATTEST:

Clarissa Menchaca, City Clerk

AGREEMENT BETWEEN THE COUNTY OF SUTTER AND THE CITY OF LIVE OAK REGARDING MEASURE G (2026)

This agreement to revise revenue sharing and law enforcement responsibilities ("Agreement") is entered into between the City of Live Oak ("City" or "Live Oak"), and the County of Sutter ("County"), and is effective as of the Effective Date defined herein. The City and the County are sometimes individually referred to in this Agreement as "City," "County," or "Party," and collectively as "Parties."

RECITALS

Whereas, on July 28, 2026, the Sutter County Board of Supervisors adopted a resolution placing a one percent (1%) countywide transactions and use tax measure, known as "Measure G," on the general election ballot for November 3, 2026 (Rev. & Tax. Code, § 7251 et seq.);

Whereas, at that same meeting, the Board directed the County Administrator to negotiate revenue sharing agreements with the Cities of Live Oak and Yuba City, to become effective only if Measure G is approved by the voters and enacted;

Whereas, the County, Yuba City, and the City of Live Oak recognize that although Measure G revenue is imposed and collected countywide, most transactions and use tax revenue is generated by economic activity occurring within the incorporated cities, while the County provides significant municipal-type services, including law enforcement services, within portions of those cities;

Whereas, the County and Live Oak are each authorized to enter into agreements for the sharing of tax revenues and the cooperative provision of governmental services between local agencies; and

Whereas, the County has negotiated a related, but separate, revenue sharing plan with the City of Yuba City addressing the allocation of Measure G revenue generated within Yuba City, which plan is intended to be implemented concurrently with this Agreement;

NOW, THEREFORE, the Parties agree as follows:

Section 1. Definitions

The terms below, which are not defined elsewhere in this Agreement, have the following meanings:

"CDTFA" means the California Department of Tax and Fee Administration, or any successor agency responsible for administering and collecting the tax imposed under Measure G.

"City TUT Revenue" means the portion of Measure G Revenue generated by transactions and uses occurring within the corporate boundaries of Live Oak.

“Effective Date” means the date after Measure G goes into effect following its approval by voters at the election scheduled for November 3, 2026.

“Fiscal Year” means the period commencing July 1 of any calendar year and ending June 30 of the subsequent calendar year.

“Measure G” means the countywide transactions and use tax (Rev. & Tax. Code, § 7251 et seq.) the County has proposed and submitted to the voters in the election scheduled for November 3, 2026.

“Measure G Revenue” means the revenues collected by CDTFA and transmitted to the County pursuant to Measure G. This excludes any amount retained by CDTFA as reimbursement for its costs of collecting and administering Measure G, and it excludes any revenue collected by CDTFA and transmitted to the County pursuant to any other local sales or transactions and use tax.

Section 2. Purpose of Agreement

The purpose of this Agreement is to provide a mechanism by which the County and Live Oak shall share revenue generated within Live Oak from the transactions and use tax imposed under Measure G.

Section 3. Agreement to Share Measure G Revenue

A. For the period from April 1, 2027, through June 30, 2027, the County shall pay Live Oak either all City TUT Revenue generated during that period or \$187,500, whichever is greater.

B. For the period from July 1, 2027, through June 30, 2028, the County shall pay Live Oak either all City TUT Revenue generated during that period or \$750,000, whichever is greater.

C. For the period from July 1, 2028, through June 30, 2029, the County shall pay Live Oak either all City TUT Revenue generated during that period or \$750,000, whichever is greater.

D. Beginning July 1, 2029, and continuing thereafter for so long as Measure G remains in effect, the County shall pay to Live Oak all City TUT Revenue.

E. The County shall estimate the amount it owes to Live Oak pursuant to Sections 3A through 3D and pay this amount to Live Oak not less than quarterly, no later than 30 days after the end of each calendar quarter. The County shall make this payment from any discretionary source of funding that the County can legally transfer to the City.

F. As soon as reasonably possible following the end of each Fiscal Year, the County and the City shall engage an independent third party with relevant expertise to determine whether the amounts the County paid to the City pursuant to Section 3E match the amount the County owed to the City for that Fiscal Year pursuant to Sections 3A

through 3D. If this review shows an overpayment was made to Live Oak, the County shall deduct the overpayment from the next payment to Live Oak pursuant to Section 3E. If the reconciliation shows an underpayment was made to Live Oak, the County shall pay the underpaid amount to Live Oak within 30 days after the County receives the third party's report to that effect.

G. If at any time during or after the term of this Agreement, either CDTFA or a court of competent jurisdiction determines that any portion of Measure G Revenue was improperly collected and / or distributed to the County, and it requires repayments or offsets against future distributions of Measure G Revenue, the County and the City shall share responsibility for these repayments or offsets in proportion to their entitlement to Measure G Revenue pursuant to Sections 3A through 3D. In the case of a required repayment, the County shall make the repayment as ordered by CDTFA or the court, as applicable, and it shall send written notice to the City of the City's share of this repayment. The City shall pay its share of the repayment to the County within 30 days of receiving this notice.

H. Should the County fail to reimburse the City for underpayments pursuant to Section 3F, or should the City fail to reimburse the County for the City's share of repayments pursuant to Section 3G, the reimbursement obligation shall accrue interest at a rate of 2 percent per annum, compounded monthly, commencing on the 30th day following the payment deadline.

I. The Parties acknowledge that there may be changes in law or fact after execution of this Agreement, whether by legislation or court decision, that affect Measure G, CDTFA's administration of it, or the distribution of Measure G Revenue. If either Party believes such a change is inconsistent with the Parties' intent in entering this Agreement, that Party may request, and the Parties shall negotiate in good faith, a revision of this Agreement consistent with the Parties' original intent.

Section 4. Conditions to Effectiveness and Related Terms

A. This Agreement shall be effective only upon the successful enactment of Measure G at the November 3, 2026 election

B. The County has negotiated a related revenue sharing plan with the City of Yuba City concerning Measure G Revenue generated within Yuba City. The County will work with the City of Yuba City so that plan provides sufficient funding for the revenue exchange contemplated by that plan. If that plan cannot be effectuated, the Parties shall meet and confer regarding the effect, if any, on this Agreement.

C. Neither the County nor Live Oak shall place restrictions on the other Party's use of Measure G Revenue provided under this Agreement, other than restrictions required of either Party by local, state, or federal law.

D. The County and Live Oak will work with the City of Yuba City to jointly form a Citizens' Oversight Commission to report on the use of funds distributed under this Agreement and the related agreement with Yuba City. The County and Live Oak, and

Yuba City if it agrees to do so, will provide documentation on the proposed and actual use of Measure G Revenue in the form and within the deadlines specified by the Citizens' Oversight Commission.

E. Any cost to defend Measure G or its enactment shall be shared by the County and Live Oak in proportion to the Measure G Revenue each would receive under this Agreement.

F. If Measure G is enacted by the voters, the County and Live Oak shall meet, five years after enactment, to discuss the status of Measure G Revenues. This process does not bind either Party to make changes to this Agreement, but allows for an informed discussion at a specific interval.

Section 7. Term

This Agreement shall commence on the Effective Date and shall continue in effect for so long as the Measure G Tax remains in effect, unless earlier terminated or amended by the mutual written agreement of the Parties.

Section 8. Entire Agreement

With respect to the subject matter hereof, this Agreement supersedes any and all previous negotiations, proposals, commitments, writings, and understandings of any nature between the County and Live Oak, except as otherwise provided herein.

Section 9. Indemnification

Each Party shall indemnify, hold harmless, and defend the other Party, and its officials, officers, agents, and employees, from and against any and all claims, demands, damages, causes of action, liens, liabilities, losses, costs, and expenses, including reasonable attorneys' fees, arising out of or in connection with this Agreement and / or the sharing of Measure G Revenue under this Agreement. The foregoing shall not apply to claims or liabilities caused by the sole negligence or willful misconduct of the indemnified Party or its officers or employees.

Section 10. Notices

Any notice, request, certification, or other correspondence required under this Agreement shall be in writing and shall be personally delivered or delivered by first-class United States mail to the respective Parties at the following addresses:

TO COUNTY:

Steven M. Smith, CAO
County of Sutter
1160 Civic Center Blvd., Suite A
Yuba City, California 95993

TO CITY:

Benjamin Moody, City Manager
City of Live Oak
9955 Live Oak Blvd.
Live Oak, California 95953

Section 11. Severability

If any provision, or portion of any provision, of this Agreement is held to be unconstitutional, illegal, invalid, or unenforceable, the remainder of this Agreement shall remain in full force and effect, unless the Parties mutually agree in writing that the invalidity of that provision is so material that it renders the Agreement's fundamental purpose incapable of performance, in which case the Parties shall meet and confer in good faith regarding amendment or termination of this Agreement.

Section 12. No Waiver

A waiver of any term or condition of this Agreement shall not be construed as a general waiver by either Party, and either Party shall be free to enforce any term or condition of this Agreement, with or without notice, notwithstanding any prior waiver of that term or condition.

Section 13. Assignment

Neither Party may assign any rights or delegate any duties under this Agreement without the prior written consent of the other Party, and any attempted assignment or delegation without such consent shall be null and void for all purposes.

Section 14. Counterparts

This Agreement may be executed in one or more counterparts, all of which together shall constitute a single agreement, and each of which shall be an original for all purposes.

IN WITNESS WHEREOF, the Parties execute this Agreement:

COUNTY OF SUTTER

Steven M. Smith
Sutter County Administrative Officer

Date

Approved as to form:

William J. Vanasek
County Counsel

Date

CITY OF LIVE OAK

Benjamin Moody
City Manager

Date

Approved as to form:

Nicole D. Rosser
City Attorney

Date



Agenda Date: September 8, 2026
 Agenda Placement: APPEARANCE ITEMS
 Agenda Item MT# 7988

SUTTER COUNTY BOARD OF SUPERVISORS

Board Agenda Staff Report

To: Honorable Board of Supervisors

From: Steven M. Smith, County Administrator

Department: County Administrator

Subject: Approval of revenue-sharing agreements with the City of Yuba City and the City of Live Oak and adoption of the related resolutions (MT7988)

Recommendation:

It is recommended that the Board of Supervisors approves revenue-sharing agreements and adopts the associated resolutions:

1. Agreement for sharing revenue between Sutter County and the City of Live Oak
2. Agreement for sharing revenue between Sutter County and the City of Yuba City

Background and Discussion:

At the July 28, 2026, meeting of the Board of Supervisors, the Board voted to place a 1 cent (1%) transactions and use (sales) tax on the November 3, 2026 ballot. At that same meeting, the Board directed the County Administrator to complete revenue sharing agreements with the cities of Live Oak and Yuba City should the 1% sales tax measure, now known as Measure G, be approved by voters in November 2026. Through discussions, the jurisdictions' administrators have produced collaborative agreements. The recommendations recognize that most sales tax is generated in cities and many services in cities are provided by the County. The terms of that tentative agreement are as follows:

1. Sutter County retains 100% of sales tax generated in the unincorporated area of the County. This equals approximately \$5,500,000. Sutter County also retains 22.5% of the sales tax revenue generated in Yuba City in recognition of services provided by the County. This equals approximately \$3,700,000. Total revenue equals \$9.2 million annually.
2. The City of Yuba City retains 77.5% of sales tax generated in Yuba City. This equates to approximately \$12,550,000. No later than July 1, 2028, Yuba City Police Department will assume responsibility from the Sutter County Sheriff's Office for law enforcement services in the area designated under the 2000 Master Tax Exchange Agreement (MTEA) as "Beat 6" in the City and "Beat 7" in the County.
3. The City of Live Oak retains 100% of sales tax generated within Live Oak. Additionally, there is a base sales tax guaranteed amount of \$750,000 per year from July 1, 2027, through June 30, 2029. Should the City of Live Oak generate sales tax exceeding \$750,000 annually, the City will then receive the full amount generated and is not limited to the \$750,000 base.

Additional recommendations agreed to are:

Yuba City: The amount of sales tax transferred from the City to the County under the 2000 MTEA will cease effective July 1, 2028 when the City takes over law enforcement of the Beat 6/7 area. If the City does not take over services by July 1, 2028, the County shall continue to provide services and bill the City quarterly for the actual cost of services provided. The City and County will work jointly with LAFCO to make the necessary changes to the 2000 MTEA to reflect the provisions of the plan.

Prior Board Action:

The Board has not considered this action previously.

Board Alternatives:

The Board could direct staff to consider different terms for the agreements.

Other Department and/or Agency Involvement:

The City Manager of Live Oak, City Manager of Yuba City, and the County Administrator and staff of each jurisdiction worked jointly to develop this sharing plan to be effective only upon the successful passage of Measure G.

Action Following Approval:

The administrators of each jurisdiction will present the final agreement to the Board/Councils for consideration.

Fiscal Impact:

The following table provides a snapshot of the estimated revenue that could be generated:

Jurisdiction	Tax Rate	Estimated Annual New Revenue
Live Oak	8.25%	\$750,000
Sutter County	8.25%	\$9,200,000
Yuba City	8.25%	\$12,550,000
Total		\$22,500,000

Countywide Goals and/or Top Priorities Compliance:

This recommendation is consistent with Goal B – operate County government in a fiscally and managerially responsible manner.

Standing Committee Review:

This recommendation was not reviewed by a standing committee of the Board of Supervisors due to time constraints and is placed on the agenda as an appearance item by the County Administrator.

Respectfully Submitted,

s/ *Steven M. Smith*
County Administrator

Attachments:

1. Tax Sharing Agreement - Yuba City
2. Tax Sharing Agreement - Live Oak
3. Resolution - Tax Sharing Agreements for Measure G Yuba City
4. Resolution - Tax Sharing Agreements for Measure G Live Oak

AGREEMENT BETWEEN THE COUNTY OF SUTTER AND THE CITY OF YUBA CITY REGARDING MEASURE G (2026)

This agreement to revise revenue sharing and law enforcement responsibilities ("Agreement") is entered into between the City of Yuba City ("City" or "Yuba City"), and the County of Sutter ("County"), and is effective as of the Effective Date defined herein. The City and the County are sometimes individually referred to in this Agreement as "City," "County," or "Party," and collectively as "Parties."

RECITALS

Whereas, on July 28, 2026, the Sutter County Board of Supervisors adopted a resolution placing a one percent (1%) countywide transactions and use tax measure, known as "Measure G," on the general election ballot for November 3, 2026 (Rev. & Tax. Code, § 7251 et seq.);

Whereas, at that same meeting, the Board directed the County Administrator to negotiate revenue sharing agreements with the Cities of Live Oak and Yuba City, to become effective only if Measure G is approved by the voters and enacted;

Whereas, the County, Yuba City, and the City of Live Oak recognize that although Measure G revenue is imposed and collected countywide, most transactions and use tax revenue is generated by economic activity occurring within the incorporated cities, while the County provides significant municipal-type services, including law enforcement services, within portions of those cities;

Whereas, in 2000, the County, Yuba City, and the City of Live Oak entered a Master Tax Exchange Agreement (the "2000 MTEA"), under which the County provides law enforcement services within the area designated as "Beat 6" in Yuba City and "Beat 7" in the unincorporated County (collectively, the "Beat 6/7 Area"), and Yuba City transfers a portion of its local sales and use tax revenue to the County in exchange for those services;

Whereas, the County and Yuba City desire that, in connection with the adoption of Measure G, the Yuba City Police Department assume responsibility for law enforcement services within the Beat 6/7 Area no later than July 1, 2028, and that the 2000 MTEA be amended to reflect that transition;

Whereas, the County and Yuba City are each authorized to enter into agreements for the sharing of tax revenues and the cooperative provision of governmental services between local agencies; and

Whereas, the County has negotiated a related, but separate, revenue sharing plan with the City of Live Oak addressing the allocation of Measure G revenue generated within Live Oak, which plan is intended to be implemented concurrently with this Agreement;

NOW, THEREFORE, the Parties agree as follows:

Section 1. Definitions

The terms below, which are not defined elsewhere in this Agreement, have the following meanings:

“CDTFA” means the California Department of Tax and Fee Administration, or any successor agency responsible for administering and collecting the tax imposed under Measure G.

“City TUT Revenue” means the portion of Measure G Revenue generated by transactions and uses occurring within the corporate boundaries of Yuba City.

“Effective Date” means the date after Measure G goes into effect following its approval by voters at the election scheduled for November 3, 2026.

“Fiscal Year” means the period commencing July 1 of any calendar year and ending June 30 of the subsequent calendar year.

“Law Enforcement Services” means patrol, crime investigation, and related services such as dispatch.

“Measure G” means the countywide transactions and use tax (Rev. & Tax. Code, § 7251 et seq.) the County has proposed and submitted to the voters in the election scheduled for November 3, 2026.

“Measure G Revenue” means the revenues collected by CDTFA and transmitted to the County pursuant to Measure G. This excludes any amount retained by CDTFA as reimbursement for its costs of collecting and administering Measure G, and it excludes any revenue collected by CDTFA and transmitted to the County pursuant to any other local sales or transactions and use tax.

Section 2. Purpose of Agreement

The purpose of this Agreement is to (a) provide a mechanism by which the County and Yuba City shall share revenue generated within Yuba City from the transactions and use tax imposed under Measure G, and (b) transfer the responsibility for law enforcement services within the Beat 6/7 Area from the County to Yuba City, with a corresponding amendment to the 2000 MTEA.

Section 3. Agreement to Share Measure G Revenue

A. Beginning on the Effective Date, and continuing thereafter for so long as Measure G remains in effect, the County shall pay to Yuba City 77.5 percent of City TUT Revenue, and the County shall retain the remaining 22.5 percent of City TUT Revenue.

B. The County shall estimate the amount it owes to Yuba City pursuant to Section 3A and pay this amount to Yuba City not less than quarterly, no later than 30 days after the end of each calendar quarter. The County shall make this payment from any discretionary source of funding that the County can legally transfer to the City.

C. As soon as reasonably possible following the end of each Fiscal Year, the County and the City shall engage an independent third party with relevant expertise to determine whether the amounts the County paid to the City pursuant to Section 3B match the amount the County owed to the City for that Fiscal Year pursuant to Section 3A. If this review shows an overpayment was made to Yuba City, the County shall deduct the overpayment from the next payment to Yuba City pursuant to Section 3B. If the reconciliation shows an underpayment was made to Yuba City, the County shall pay the underpaid amount to Yuba City within 10 days after the County receives the third party's report to that effect.

D. If at any time during or after the term of this Agreement, either CDTFA or a court of competent jurisdiction determines that any portion of Measure G Revenue was improperly collected and / or distributed to the County, and it requires repayments or offsets against future distributions of Measure G Revenue, the County and the City shall share responsibility for these repayments or offsets in proportion to their entitlement to Measure G Revenue pursuant to Section 3A. In the case of a required repayment, the County shall make the repayment as ordered by CDTFA or the court, as applicable, and it shall send written notice to the City of the City's share of this repayment. The City shall pay its share of the repayment to the County within 10 days of receiving this notice.

E. Should the County fail to reimburse the City for underpayments pursuant to Section 3C, or should the City fail to reimburse the County for the City's share of repayments pursuant to Section 3D, the reimbursement obligation shall accrue interest at a rate of 2 percent per annum, compounded monthly, commencing on the 30th day following the payment deadline.

F. The Parties acknowledge that there may be changes in law or fact after execution of this Agreement, whether by legislation or court decision, that affect Measure G, CDTFA's administration of it, or the distribution of Measure G Revenue. If either Party believes such a change is inconsistent with the Parties' intent in entering this Agreement, that Party may request, and the Parties shall negotiate in good faith, a revision of this Agreement consistent with the Parties' original intent.

Section 4. Transition of Law Enforcement Services

A. No later than July 1, 2028, the Yuba City Police Department shall assume responsibility, currently held by the Sutter County Sheriff's Office, for Law Enforcement Services within the Beat 6/7 Area. The Sheriff will work with City personnel to coordinate a successful transfer of Law Enforcement Services to the City.

B. Effective July 1, 2028, the transfer of local sales and use tax revenue from Yuba City to the County under the 2000 MTEA to support Law Enforcement Services in

the Beat 6/7 Area shall cease. To assist the City with transition costs for taking over Beat 6/7, this means the City shall not be required to transfer the local sales and use tax revenue for FY 2027–2028 that, under the 2000 MTEA, the City would otherwise be required to transfer during FY 2028–2029.

C. If Yuba City does not provide Law Enforcement Services in the Beat 6/7 Area by July 1, 2028, the County shall continue to provide Law Enforcement Services within the Beat 6/7 Area and shall invoice Yuba City quarterly for the actual cost of providing those services, until Yuba City assumes that responsibility. The City shall pay each invoice within 30 days of receiving it. Late payments shall be subject to the interest described in Section 3E.

D. The County and Yuba City shall work jointly, and with the Sutter Local Agency Formation Commission as may be necessary, to amend the 2000 MTEA to reflect the provisions of this Section 4.

E. Other than the changes related to Law Enforcement Services in the Beat 6/7 Area described in this Section 4, this Agreement makes no other changes to the 2000 MTEA. In particular, and without limitation, there is no change to the City's responsibility to provide fire services within the area designated in the 2000 MTEA as County Service Area G, or to the County's responsibility to pay the City for those services in that area as described in the 2000 MTEA.

Section 5. Conditions to Effectiveness and Related Terms

A. This Agreement shall be effective only upon the successful enactment of Measure G at the November 3, 2026 election.

B. The County has negotiated a related revenue sharing plan with the City of Live Oak concerning Measure G Revenue generated within Live Oak. The County will work with the City of Live Oak so that plan provides sufficient funding for the revenue exchange contemplated by that plan. If that plan cannot be effectuated, the Parties shall meet and confer regarding the effect, if any, on this Agreement.

C. Neither the County nor Yuba City shall place restrictions on the other Party's use of Measure G Revenue provided under this Agreement, other than restrictions required of either Party by local, state, or federal law.

D. The County and Yuba City will work with the City of Live Oak to jointly form a Citizens' Oversight Commission to report on the use of funds distributed under this Agreement and the related agreement with the City of Live Oak. The County and Yuba City, and the City of Live Oak if it agrees to do so, will provide documentation on the proposed and actual use of Measure G Revenue in the form and within the deadlines specified by the Citizens' Oversight Commission.

E. Any cost to defend Measure G or its enactment shall be shared by the County and Yuba City in proportion to the Measure G Revenue each would receive under this Agreement.

F. If Measure G is enacted by the voters, the County and Yuba City shall meet, five years after enactment, to discuss the status of Measure G Revenues. This process does not bind either Party to make changes to this Agreement, but allows for an informed discussion at a specific interval.

Section 6. Term

This Agreement shall commence on the Effective Date and shall continue in effect for so long as the Measure G Tax remains in effect, unless earlier terminated or amended by the mutual written agreement of the Parties.

Section 7. Entire Agreement

With respect to the subject matter hereof, this Agreement supersedes any and all previous negotiations, proposals, commitments, writings, and understandings of any nature between the County and Yuba City, except as otherwise provided herein.

Section 8. Indemnification

Each Party shall indemnify, hold harmless, and defend the other Party, and its officials, officers, agents, and employees, from and against any and all claims, demands, damages, causes of action, liens, liabilities, losses, costs, and expenses, including reasonable attorneys' fees, arising out of or in connection with this Agreement and / or the sharing of Measure G Revenue under this Agreement. The foregoing shall not apply to claims or liabilities caused by the sole negligence or willful misconduct of the indemnified Party or its officers or employees.

Section 9. Notices

Any notice, request, certification, or other correspondence required under this Agreement shall be in writing and shall be personally delivered or delivered by first-class United States mail to the respective Parties at the following addresses:

TO COUNTY:

Steven M. Smith, CAO
County of Sutter
1160 Civic Center Blvd., Suite A
Yuba City, California 95993

TO CITY:

Robert Bendorf, City Manager
City of Live Oak
1201 Civic Center Blvd.
Yuba City, California 95993

Section 10. Severability

If any provision, or portion of any provision, of this Agreement is held to be unconstitutional, illegal, invalid, or unenforceable, the remainder of this Agreement shall remain in full force and effect, unless the Parties mutually agree in writing that the invalidity of that provision is so material that it renders the Agreement's fundamental purpose incapable of performance, in which case the Parties shall meet and confer in good faith regarding amendment or termination of this Agreement.

Section 11. No Waiver

A waiver of any term or condition of this Agreement shall not be construed as a general waiver by either Party, and either Party shall be free to enforce any term or condition of this Agreement, with or without notice, notwithstanding any prior waiver of that term or condition.

Section 12. Assignment

Neither Party may assign any rights or delegate any duties under this Agreement without the prior written consent of the other Party, and any attempted assignment or delegation without such consent shall be null and void for all purposes.

Section 13. Counterparts

This Agreement may be executed in one or more counterparts, all of which together shall constitute a single agreement, and each of which shall be an original for all purposes.

IN WITNESS WHEREOF, the Parties execute this Agreement:

COUNTY OF SUTTER

Steven M. Smith
Sutter County Administrative Officer

Date

Approved as to form:

William J. Vanasek
County Counsel

Date

CITY OF YUBA CITY

Robert Bendorf, City Manager [Title]

Date

Approved as to form:

Shannon Chaffin
City Attorney

Date

AGREEMENT BETWEEN THE COUNTY OF SUTTER AND THE CITY OF LIVE OAK REGARDING MEASURE G (2026)

This agreement to revise revenue sharing and law enforcement responsibilities ("Agreement") is entered into between the City of Live Oak ("City" or "Live Oak"), and the County of Sutter ("County"), and is effective as of the Effective Date defined herein. The City and the County are sometimes individually referred to in this Agreement as "City," "County," or "Party," and collectively as "Parties."

RECITALS

Whereas, on July 28, 2026, the Sutter County Board of Supervisors adopted a resolution placing a one percent (1%) countywide transactions and use tax measure, known as "Measure G," on the general election ballot for November 3, 2026 (Rev. & Tax. Code, § 7251 et seq.);

Whereas, at that same meeting, the Board directed the County Administrator to negotiate revenue sharing agreements with the Cities of Live Oak and Yuba City, to become effective only if Measure G is approved by the voters and enacted;

Whereas, the County, Yuba City, and the City of Live Oak recognize that although Measure G revenue is imposed and collected countywide, most transactions and use tax revenue is generated by economic activity occurring within the incorporated cities, while the County provides significant municipal-type services, including law enforcement services, within portions of those cities;

Whereas, the County and Live Oak are each authorized to enter into agreements for the sharing of tax revenues and the cooperative provision of governmental services between local agencies; and

Whereas, the County has negotiated a related, but separate, revenue sharing plan with the City of Yuba City addressing the allocation of Measure G revenue generated within Yuba City, which plan is intended to be implemented concurrently with this Agreement;

NOW, THEREFORE, the Parties agree as follows:

Section 1. Definitions

The terms below, which are not defined elsewhere in this Agreement, have the following meanings:

"CDTFA" means the California Department of Tax and Fee Administration, or any successor agency responsible for administering and collecting the tax imposed under Measure G.

"City TUT Revenue" means the portion of Measure G Revenue generated by transactions and uses occurring within the corporate boundaries of Live Oak.

“Effective Date” means the date after Measure G goes into effect following its approval by voters at the election scheduled for November 3, 2026.

“Fiscal Year” means the period commencing July 1 of any calendar year and ending June 30 of the subsequent calendar year.

“Measure G” means the countywide transactions and use tax (Rev. & Tax. Code, § 7251 et seq.) the County has proposed and submitted to the voters in the election scheduled for November 3, 2026.

“Measure G Revenue” means the revenues collected by CDTFA and transmitted to the County pursuant to Measure G. This excludes any amount retained by CDTFA as reimbursement for its costs of collecting and administering Measure G, and it excludes any revenue collected by CDTFA and transmitted to the County pursuant to any other local sales or transactions and use tax.

Section 2. Purpose of Agreement

The purpose of this Agreement is to provide a mechanism by which the County and Live Oak shall share revenue generated within Live Oak from the transactions and use tax imposed under Measure G.

Section 3. Agreement to Share Measure G Revenue

A. For the period from April 1, 2027, through June 30, 2027, the County shall pay Live Oak either all City TUT Revenue generated during that period or \$187,500, whichever is greater.

B. For the period from July 1, 2027, through June 30, 2028, the County shall pay Live Oak either all City TUT Revenue generated during that period or \$750,000, whichever is greater.

C. For the period from July 1, 2028, through June 30, 2029, the County shall pay Live Oak either all City TUT Revenue generated during that period or \$750,000, whichever is greater.

D. Beginning July 1, 2029, and continuing thereafter for so long as Measure G remains in effect, the County shall pay to Live Oak all City TUT Revenue.

E. The County shall estimate the amount it owes to Live Oak pursuant to Sections 3A through 3D and pay this amount to Live Oak not less than quarterly, no later than 30 days after the end of each calendar quarter. The County shall make this payment from any discretionary source of funding that the County can legally transfer to the City.

F. As soon as reasonably possible following the end of each Fiscal Year, the County and the City shall engage an independent third party with relevant expertise to determine whether the amounts the County paid to the City pursuant to Section 3E match the amount the County owed to the City for that Fiscal Year pursuant to Sections 3A

through 3D. If this review shows an overpayment was made to Live Oak, the County shall deduct the overpayment from the next payment to Live Oak pursuant to Section 3E. If the reconciliation shows an underpayment was made to Live Oak, the County shall pay the underpaid amount to Live Oak within 30 days after the County receives the third party's report to that effect.

G. If at any time during or after the term of this Agreement, either CDTFA or a court of competent jurisdiction determines that any portion of Measure G Revenue was improperly collected and / or distributed to the County, and it requires repayments or offsets against future distributions of Measure G Revenue, the County and the City shall share responsibility for these repayments or offsets in proportion to their entitlement to Measure G Revenue pursuant to Sections 3A through 3D. In the case of a required repayment, the County shall make the repayment as ordered by CDTFA or the court, as applicable, and it shall send written notice to the City of the City's share of this repayment. The City shall pay its share of the repayment to the County within 30 days of receiving this notice.

H. Should the County fail to reimburse the City for underpayments pursuant to Section 3F, or should the City fail to reimburse the County for the City's share of repayments pursuant to Section 3G, the reimbursement obligation shall accrue interest at a rate of 2 percent per annum, compounded monthly, commencing on the 30th day following the payment deadline.

I. The Parties acknowledge that there may be changes in law or fact after execution of this Agreement, whether by legislation or court decision, that affect Measure G, CDTFA's administration of it, or the distribution of Measure G Revenue. If either Party believes such a change is inconsistent with the Parties' intent in entering this Agreement, that Party may request, and the Parties shall negotiate in good faith, a revision of this Agreement consistent with the Parties' original intent.

Section 4. Conditions to Effectiveness and Related Terms

A. This Agreement shall be effective only upon the successful enactment of Measure G at the November 3, 2026 election

B. The County has negotiated a related revenue sharing plan with the City of Yuba City concerning Measure G Revenue generated within Yuba City. The County will work with the City of Yuba so that plan provides sufficient funding for the revenue exchange contemplated by that plan. If that plan cannot be effectuated, the Parties shall meet and confer regarding the effect, if any, on this Agreement.

C. Neither the County nor Live Oak shall place restrictions on the other Party's use of Measure G Revenue provided under this Agreement, other than restrictions required of either Party by local, state, or federal law.

D. The County and Live Oak will work with the City of Yuba City to jointly form a Citizens' Oversight Commission to report on the use of funds distributed under this Agreement and the related agreement with Yuba City. The County and Live Oak, and

Yuba City if it agrees to do so, will provide documentation on the proposed and actual use of Measure G Revenue in the form and within the deadlines specified by the Citizens' Oversight Commission.

E. Any cost to defend Measure G or its enactment shall be shared by the County and Live Oak in proportion to the Measure G Revenue each would receive under this Agreement.

F. If Measure G is enacted by the voters, the County and Live Oak shall meet, five years after enactment, to discuss the status of Measure G Revenues. This process does not bind either Party to make changes to this Agreement, but allows for an informed discussion at a specific interval.

Section 7. Term

This Agreement shall commence on the Effective Date and shall continue in effect for so long as the Measure G Tax remains in effect, unless earlier terminated or amended by the mutual written agreement of the Parties.

Section 8. Entire Agreement

With respect to the subject matter hereof, this Agreement supersedes any and all previous negotiations, proposals, commitments, writings, and understandings of any nature between the County and Live Oak, except as otherwise provided herein.

Section 9. Indemnification

Each Party shall indemnify, hold harmless, and defend the other Party, and its officials, officers, agents, and employees, from and against any and all claims, demands, damages, causes of action, liens, liabilities, losses, costs, and expenses, including reasonable attorneys' fees, arising out of or in connection with this Agreement and / or the sharing of Measure G Revenue under this Agreement. The foregoing shall not apply to claims or liabilities caused by the sole negligence or willful misconduct of the indemnified Party or its officers or employees.

Section 10. Notices

Any notice, request, certification, or other correspondence required under this Agreement shall be in writing and shall be personally delivered or delivered by first-class United States mail to the respective Parties at the following addresses:

TO COUNTY:

Steven M. Smith, CAO
County of Sutter
1160 Civic Center Blvd., Suite A
Yuba City, California 95993

TO CITY:

Benjamin Moody, City Manager
City of Live Oak
9955 Live Oak Blvd.
Live Oak, California 95953

Section 11. Severability

If any provision, or portion of any provision, of this Agreement is held to be unconstitutional, illegal, invalid, or unenforceable, the remainder of this Agreement shall remain in full force and effect, unless the Parties mutually agree in writing that the invalidity of that provision is so material that it renders the Agreement's fundamental purpose incapable of performance, in which case the Parties shall meet and confer in good faith regarding amendment or termination of this Agreement.

Section 12. No Waiver

A waiver of any term or condition of this Agreement shall not be construed as a general waiver by either Party, and either Party shall be free to enforce any term or condition of this Agreement, with or without notice, notwithstanding any prior waiver of that term or condition.

Section 13. Assignment

Neither Party may assign any rights or delegate any duties under this Agreement without the prior written consent of the other Party, and any attempted assignment or delegation without such consent shall be null and void for all purposes.

Section 14. Counterparts

This Agreement may be executed in one or more counterparts, all of which together shall constitute a single agreement, and each of which shall be an original for all purposes.

IN WITNESS WHEREOF, the Parties execute this Agreement:

COUNTY OF SUTTER

Steven M. Smith
Sutter County Administrative Officer

Date

Approved as to form:

William J. Vanasek
County Counsel

Date

CITY OF LIVE OAK

Benjamin Moody
City Manager

Date

Approved as to form:

Nicole D. Rosser
City Attorney

Date

Attachment: Tax Sharing Agreement - Live Oak (7988 : Revenue-sharing agreements and resolutions)