

CSAC BOARD OF DIRECTORS

BRIEFING MATERIALS

Thursday, May 21, 2026

12:45 pm-4:00 pm



SAFE Credit Union Convention Center | Meeting Room 10/11 | 1401 K St, Sacramento

Zoom:<https://zoom.us/j/97547461921?pwd=HhcFMek7OQbqKUEFC3CP8bwa1zpFqC.1>

Meeting ID:975 4746 1921

Passcode:654537

California State Association of Counties



CALIFORNIA STATE ASSOCIATION OF COUNTIES
BOARD OF DIRECTORS
Thursday, May 21, 2026 | 12:45 pm – 4:00 pm

SAFE Credit Union Convention Center | Meeting Room 10/11 | 1401 K Street, Sacramento
Zoom: <https://zoom.us/j/97547461921?pwd=HhcFMek7OQbqKUEFC3CP8bwa1zpFqC.1>
Conference Line: (669) 900-6833 Meeting ID: 975 4746 1921 Passcode: 654537

AGENDA

Presiding: Supervisor Susan Ellenberg, President

THURSDAY, MAY 21

12:45 PM

PROCEDURAL ITEMS

1. Pledge of Allegiance Page 3
2. Roll Call Page 4-5

SPECIAL PRESENTATIONS

3. CEO's Report Page 6
 - ◆ *Graham Knaus | Chief Executive Officer*

ACTION ITEMS

4. Approval of Minutes from February 12, 2026 Page 7-9
 - ◆ *Susan Ellenberg | Santa Clara County Supervisor, President*
5. Approval of IRS Form 990 – Tax Year 2024 Page 10-11
 - ◆ *Belia Ramos | Napa County Supervisor, Treasurer*
 - ◆ *Chastity Benson | Chief Operating Officer*
6. Consideration of the CSAC Proposed Budget & Salary Schedule for FY 2026-27 Page 12-20
 - ◆ *Belia Ramos | Napa County Supervisor, Treasurer*
 - ◆ *Chastity Benson | Chief Operating Officer*
7. Authorization to Execute Quitclaim Deed for Transfer of Real Property Located at 1100 K Street, Sacramento, CA Page 21
 - ◆ *Chastity Benson | Chief Operating Officer*
 - ◆ *Rob Pierce | Chief Executive Officer, CSAC Finance Corporation*
8. Adoption of Resolution NO. 02-2026 Approving the Issuance of Tax-exempt Bonds and Associated Transaction Documents Page 21
 - ◆ *Chastity Benson | Chief Operating Officer*
 - ◆ *Rob Pierce | Chief Executive Officer, CSAC Finance Corporation*

DISCUSSION ITEMS

9. Legislative Update & Policy Committee Reports Page 22-39
 - ◆ *Kimberly Rodriguez | Chief Legislative Advocate*

Administration of Justice (AOJ)

- ◆ *Bruno Sabatier | Lake County Supervisor, Chair*
- ◆ *Ryan Morimune | Senior Legislative Advocate*
- ◆ *Michaela Stone | Legislative Analyst*

Agriculture, Environment & Natural Resources (AENR)

- ◆ Jessica Pyska | Lake County Supervisor, Chair
- ◆ Jordan Wells | Legislative Advocate
- ◆ Charles Delgado | Legislative Advocate
- ◆ Caitlin Loventhal | Legislative Analyst

Government Finance & Administration (GFA)

- ◆ Angelo Curro | San Benito County Supervisor, Chair
- ◆ Eric Lawyer | Senior Legislative Advocate
- ◆ Emma Jungwirth | Senior Legislative Advocate
- ◆ Julissa Ceja-Cardenas | Legislative Analyst

Health & Human Services (HHS)

- ◆ Holly Mitchell | Los Angeles County Supervisor, Chair
- ◆ Justin Garrett | Senior Legislative Advocate
- ◆ Brendan McCarthy | Senior Legislative Advocate
- ◆ Danielle Bradley | Senior Legislative Analyst

Housing, Land Use & Transportation (HLT)

- ◆ Gary Bradford | Yuba County Supervisor, Chair
- ◆ Mark Neuburger | Legislative Advocate

CSAC REPORTS

10. Public Affairs and Member Engagement Report Page 40-41
 - ◆ Chastity Benson | Chief Operating Officer
11. CSAC Finance Corporation Report Page 42-71
 - ◆ Oscar Villegas | Yolo County Supervisor, President, CSAC Finance Corporation
 - ◆ Rob Pierce | Chief Executive Officer, CSAC Finance Corporation
 - ◆ Jim Manker | Director of Business Development, CSAC Finance Corporation
 - ◆ Corporate Partner: Danielle Surdin-Oleary, Prologis
12. California Counties Foundation Report Page 72-78
 - ◆ Luis Alejo | Monterey County Supervisor, President, California Counties Foundation
 - ◆ Paul Danczyk | Chief Operating Officer, California Counties Foundation
13. California Association of County Executives (CACE) Report Page 79-80
 - ◆ Scott De Moss | Glenn County CAO, CACE President
14. County Counsels' Association of California (CCAC) Page 81-86
 - ◆ Jennifer Mendoza Flores | Tulare County Counsel, CCAC President

DISCUSSION ITEMS

15. Minute Mics: Board of Directors Roundtable
 - ◆ What's going on in your county? (in one minute)

16. INFORMATION ITEMS WITHOUT PRESENTATION

- ◆ 2026 Calendar of Events Page 87

17. PUBLIC COMMENT

4:00 PM

ADJOURN



United States of America
Pledge of Allegiance



California State Association of Counties®

CALIFORNIA STATE ASSOCIATION OF COUNTIES

Board of Directors

2025-2026

SECTION

U=Urban

S=Suburban

R=Rural

President:

First Vice President:

Second Vice President:

Immediate Past President:

Susan Ellenberg, Santa Clara

Luis Alejo, Monterey

Kent Boes, Colusa

Jeff Griffiths, Inyo

Members of the CSAC Executive Committee are highlighted for your reference

SECTION	COUNTY	DIRECTOR
U	Alameda County	David Haubert
R	Alpine County	Terry Woodrow
R	Amador County	Jeff Brown
S	Butte County	Tod Kimmelshue
R	Calaveras County	Benjamin Stopper
R	Colusa County	Kent Boes
U	Contra Costa County	John Gioia
R	Del Norte County	Chris Howard
R	El Dorado County	Greg Ferrero
U	Fresno County	Buddy Mendes
R	Glenn County	Grant Carmon
R	Humboldt County	Natalie Arroyo - Y
S	Imperial County	Jesus Eduardo Escobar
R	Inyo County	Trina Orrill
S	Kern County	Leticia Perez
R	Kings County	Rusty Robinson
R	Lake County	Bruno Sabatier
R	Lassen County	Gary Bridges
U	Los Angeles County	Kathryn Barger
R	Madera County	Jordan Wamhoff
S	Marin County	Mary Sackett
R	Mariposa County	Rosemarie Smallcombe
R	Mendocino County	Madeline Cline
S	Merced County	Scott Silveira
R	Modoc County	Ned Coe
R	Mono County	John Peters
S	Monterey County	Luis Alejo
S	Napa County	Anne Cottrell
R	Nevada County	Hardy Bullock

U	Orange County	Doug Chaffee
S	Placer County	Bonnie Gore
R	Plumas County	Mimi Hall
U	Riverside County	V. Manuel Perez
U	Sacramento County	Rich Desmond
R	San Benito County	Angela Curro
U	San Bernardino County	Jesse Armendarez
U	San Diego County	Monica Montgomery Steppe
U	San Francisco City & County	Rafael Mandelman
U	San Joaquin County	Robert Rickman
S	San Luis Obispo County	Bruce Gibson
U	San Mateo County	Lisa Gauthier
S	Santa Barbara County	Bob Nelson
U	Santa Clara County	Susan Ellenberg
S	Santa Cruz County	Justin Cummings
R	Shasta County	Kevin Crye
R	Sierra County	Lee Adams
R	Siskiyou County	Ed Valenzuela
S	Solano County	Wanda Williams
S	Sonoma County	Rebecca Hermosillo
S	Stanislaus County	Mani Grewal
R	Sutter County	Mike Ziegenmeyer
R	Tehama County	Tom Walker
R	Trinity County	Ric Leutwyler
S	Tulare County	Amy Shuklian
R	Tuolumne County	Ryan Campbell
U	Ventura County	Kelly Long
S	Yolo County	Lucas Frerichs
R	Yuba County	Renick House

TREASURER

Belia Ramos, Napa County

ADVISORS

Scott De Moss, Glenn County CAO & CACE President

Jennifer Mendoza Flores, Tulare County Counsel, County Counsels' Association Past President

May 21, 2026

TO: CSAC Board of Directors

FROM: Graham Knaus, Chief Executive Officer

SUBJECT: CEO's Report

This item provides an opportunity to discuss the state of the Association and core priorities as well as refine the strategic approach to advocacy and communications through Board of Directors input.

CSAC Officers

President
Susan Ellenberg
Santa Clara County

**1st Vice
President**
Luis Alejo
Monterey County

**2nd Vice
President**
Kent Boes
Colusa County

Past President
Jeff Griffiths
Inyo County

CEO
Graham Knaus

CALIFORNIA STATE ASSOCIATION OF COUNTIES
BOARD OF DIRECTORS MEETING
Thursday, February 12, 2026
9:00 am – 1:30 pm

Tsakopoulos Library Galleria | 828 I Street, Sacramento

Zoom: <https://zoom.us/j/98471407053?pwd=pkxLmzkI1Am3aSQDLjilVGSLb6Y1Mg.1>

Conference Line: (669) 900-6833 | Meeting ID: 984 7140 7053 | Password: 503706

MINUTES

1. Roll Call

OFFICERS

Susan Ellenberg | President (absent)
Luis Alejo | 1st Vice President
Kent Boes | 2nd Vice President
Jeff Griffiths | Immediate Past President

ADVISORS

Jennifer Mendoza Flores | Tulare County Counsel,
CCAC Past President (absent)
Scott De Moss | Glenn County CAO, CACE President

CSAC STAFF

Graham Knaus | Chief Executive Officer
Chastity Benson | Chief Operating Officer
Kimberly Rodriguez | Chief Legislative Advocate

EX OFFICIO MEMBER

Belia Ramos | Treasurer, Napa County

Alameda	–	David Haubert	Orange	–	Doug Chaffee
Alpine	–	Terry Woodrow	Placer	–	Bonnie Gore
Amador	–	Jeff Brown	Plumas	–	Mimi Hall (<i>alternate</i>)
Butte	–	Tod Kimmelshue	Riverside	–	V. Manuel Perez (<i>virtual</i>)
Calaveras	–	Benjamin Stopper (<i>virtual</i>)	Sacramento	–	Rich Desmond
Colusa	–	Kent Boes	San Benito	–	Angela Curro
Contra Costa	–	John Gioia (<i>virtual</i>)	San Bernardino	–	Jesse Armendarez
Del Norte	–	Chris Howard	San Diego	–	Monica Montgomery Steppe (<i>absent</i>)
El Dorado	–	Greg Ferrero	San Francisco	–	Rafael Mandelman (<i>virtual</i>)
Fresno	–	Buddy Mendes (<i>absent</i>)	San Joaquin	–	Robert Rickman
Glenn	–	Grant Carmon	San Luis Obispo	–	Bruce Gibson
Humboldt	–	Natalie Arroyo (<i>absent</i>)	San Mateo	–	Lisa Gauthier
Imperial	–	Jesus Eduardo Escobar (<i>absent</i>)	Santa Barbara	–	Bob Nelson (<i>absent</i>)
Inyo	–	Trina Orrill	Santa Clara	–	Susan Ellenberg (<i>absent</i>)
Kern	–	Leticia Perez	Santa Cruz	–	Justin Cummings
Kings	–	Rusty Robinson	Shasta	–	Kevin Crye
Lake	–	Bruno Sabatier (<i>virtual</i>)	Sierra	–	Lee Adams
Lassen	–	Gary Bridges	Siskiyou	–	Ed Valenzuela
Los Angeles	–	Kathryn Barger (<i>absent</i>)	Solano	–	Wanda Williams
Madera	–	Jordan Wamhoff (<i>virtual</i>)	Sonoma	–	James Gore (<i>absent</i>)
Marin	–	Mary Sackett	Stanislaus	–	Mani Grewal (<i>virtual</i>)
Mariposa	–	Rosemarie Smallcombe	Sutter	–	Karm Bains (<i>alternate, virtual</i>)
Mendocino	–	John Haschack	Tehama	–	Tom Walker
Merced	–	Scott Silveira	Trinity	–	Ric Leutwyler
Modoc	–	Ned Coe	Tulare	–	Amy Shuklian
Mono	–	John Peters	Tuolumne	–	Ryan Campbell
Monterey	–	Luis Alejo	Ventura	–	Kelly Long
Napa	–	Anne Cottrell	Yolo	–	Lucas Frerichs
Nevada	–	Hardy Bullock	Yuba	–	Renick House

2. Special Presentation from California State Superintendent of Public Instruction

Tony Thurmond, California State Superintendent of Public Instruction, presented to the Board.

3. CEO's Report

Graham Knaus, CEO, provided an update on the Association.

4. Approval of Minutes from December 4, 2025

A motion to approve the Minutes from December 4, 2025, was made by Supervisor John Peters and seconded by Supervisor Rich Desmond. The motion carried unanimously.

5. Legislative Update

Kimberly Rodriguez, Chief Legislative Advocate, along with the Legislative Affairs team, provided updates across key issue areas, highlighting current legislative activity, emerging priorities, and impacts to counties.

6. 2025 Distinguished Service Award Presentation

Senator Anna Caballero was presented with the CSAC 2025 Distinguished Service Award.

7. Public Affairs and Member Engagement Report

Chastity Benson, COO, shared that the Public Affairs and Member Engagement groups are focused on strengthening their communication efforts with county Public Information Officers (PIOs). Ben Adler, Director of Public Affairs, updated the Board on CSAC's strategy and efforts to shape the narrative at the state Capitol and in the public.

8. CSAC Finance Corporation Report

Rob Pierce, CSAC FC CEO, reported that Kathryn Barger (Urban County Member), Ryan Alsop (CAO/CEO Member), and William "Billy" Rutland were reappointed to the CSAC FC Board by the CSAC Executive Committee. Mr. Pierce also updated the Board on recent Finance Corp activities, including new CAP partnerships with S+B James Construction, BBK Law, American Fidelity, Kooth, and T-Mobile. Corporate partner Tim Hancock of ModCorr also presented on the programs and services the company offers to local governments.

9. California Counties Foundation Report

Monterey County Supervisor Luis Alejo, California Counties Foundation President, and Paul Danczyk, California Counties Foundation COO, reported continued growth in statewide executive education and training programs offered by the CSAC Institute, including expansion of on-site campus programs. They also discussed the Foundation's continued grant support for counties through the CSAC Grants Initiative amid federal funding uncertainty.

10. California Association of County Executives (CACE) Report

Scott De Moss, CACE President and Glenn County CAO, provided an update highlighting CACE's focus on supporting county executives through policy discussions and peer learning, including the federal policy impacts of H.R. 1, State mandate challenges, and opportunities for innovation and cross-county collaboration.

11. County Counsels' Association of California (CCAC) Report

Jennifer Henning, CSAC General Counsel, provided an update on ongoing litigation, noting CSAC's continued coordination of amicus support in cases involving Brown Act compliance, land use and groundwater regulation, public records, eminent domain, and county liability.

12. Minute Mics: Board of Directors Roundtable

Board members shared brief, informal updates on current issues and developments in their counties, highlighting local challenges, notable initiatives, and emerging trends with potential statewide interest. The discussion was informational and intended to promote awareness and peer learning across counties.

The meeting was adjourned. The next Board of Directors meeting will be held on Thursday, May 21, 2026, in Sacramento County.

May 21, 2026

TO: CSAC Board of Directors

FR: Supervisor Belia Ramos, Treasurer
Chastity Benson, Chief Operating Officer
Jyoti Tanwar, Controller

RE: Approval of Internal Revenue Service Form 990- Tax Year 2024 (FY 2024-25)

Recommendation:

Approve the CSAC Internal Revenue Service (IRS) Form 990 for Tax Year 2024.

This memorandum recommends approval of IRS Form 990 for Tax Year 2024. The IRS requires Form 990 to be filed annually by nonprofit mutual benefit corporations such as CSAC. Form 990 provides information regarding revenues, expenses, and qualifying activities to ensure the organization's continued status as a tax- exempt entity.

Form 990 is completed annually, and the IRS recommends its review and approval as good governance action. Board review is viewed by IRS as an indicator of proactive, informed and engaged oversight to ensure that the organization continues to be structured and operated exclusively for tax-exempt purposes.

CSAC has no net tax liability for Tax Year 2024. The California Counties Foundation, a 501(c)(3) non-profit entity, will file its own Form 990. The Foundation Board is scheduled to consider approval of Form 990 in May 2026.

In addition to the tax components included in Form 990, CSAC is required to declare the number of hours that the President, Officers, Executive Committee, and the Board devote to the organization. The estimated number of weekly hours reported is:

President:	8.0 hours
Officers:	8.0 hours
Executive Committee:	1.5 hours
Board:	0.5 hours

The complete Form 990 is available upon request.

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Jeff Griffiths
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Graham Knaus

Form **990****Return of Organization Exempt From Income Tax****2024**Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.Open to Public
Inspection**A** For the **2024** calendar year, or tax year beginning **JUL 1, 2024** and ending **JUN 30, 2025**

B Check if applicable: Address change Name change Initial return Final return/terminated Amended return Application pending	C Name of organization COUNTY SUPERVISORS ASSOCIATION OF CALIF.		D Employer identification number 94-6000551	
	Doing business as CALIFORNIA STATE ASSOC OF COUNTI			
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite 1100 K STREET 101		E Telephone number 916 327-7500	
	City or town, state or province, country, and ZIP or foreign postal code SACRAMENTO, CA 95814		G Gross receipts \$ 12,311,520.	
	F Name and address of principal officer: GRAHAM KNAUS SAME AS C ABOVE		H(a) Is this a group return for subordinates? Yes ☒ No H(b) Are all subordinates included? Yes No If "No," attach a list. See instructions H(c) Group exemption number	
I Tax-exempt status: 501(c)(3) ☒ 501(c) (4) (insert no.) 4947(a)(1) or 527				
J Website: WWW.CSAC.COUNTIES.ORG				
K Form of organization: ☒ Corporation Trust Association Other L Year of formation: 1911 M State of legal domicile: CA				

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: SEE SCHEDULE O
	2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets.
	3 Number of voting members of the governing body (Part VI, line 1a) 3 58
	4 Number of independent voting members of the governing body (Part VI, line 1b) 4 58
	5 Total number of individuals employed in calendar year 2024 (Part V, line 2a) 5 139
	6 Total number of volunteers (estimate if necessary) 6 58
	7a Total unrelated business revenue from Part VIII, column (C), line 12 7a 27,910.
7b Net unrelated business taxable income from Form 990-T, Part I, line 11 7b 0.	
Revenue	8 Contributions and grants (Part VIII, line 1h) 5,646,270. 5,725,000.
	9 Program service revenue (Part VIII, line 2g) 5,778,779. 5,855,002.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 529,648. 455,033.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 26,695. 47,969.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 11,981,392. 12,083,004.
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 124,572. 596,000.
Expenses	14 Benefits paid to or for members (Part IX, column (A), line 4) 0. 0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 7,254,707. 7,269,433.
	16a Professional fundraising fees (Part IX, column (A), line 11e) 0. 0.
	b Total fundraising expenses (Part IX, column (D), line 25) 0.
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 4,626,615. 4,528,853.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 12,005,894. 12,394,286.
Net Assets or Fund Balances	19 Revenue less expenses. Subtract line 18 from line 12 -24,502. -311,282.
	20 Total assets (Part X, line 16) 16,034,391. 15,789,501.
	21 Total liabilities (Part X, line 26) 2,376,562. 2,394,055.
	22 Net assets or fund balances. Subtract line 21 from line 20 13,657,829. 13,395,446.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	PUBLIC DISCLOSURE COPY		05/08/2026	
	Signature of officer CHASTITY BENSON, COO		Date	
Paid Preparer Use Only	Preparer's name LAUREN A. HAVERLOCK		Preparer's signature LAUREN A. HAVERLOCK	Date 05/04/26
	Firm's name BAKER TILLY ADVISORY GROUP, LP		Check if self-employed ☐	PTIN P00545829
Firm's address 2882 PROSPECT PARK DR, STE 300 RANCHO CORDOVA, CA 95670		Firm's EIN 39-0859910 Phone no. 916-503-8100		

May the IRS discuss this return with the preparer shown above? See instructions Yes ☒ No

May 21, 2026

TO: CSAC Board of Directors

FR: Supervisor Belia Ramos, Treasurer
Chastity Benson, Chief Operating Officer
Jyoti Tanwar, Controller

RE: Consideration of the CSAC Proposed Budget and Salary Schedule for FY 2026-27

Recommendation

Approve the CSAC Proposed Budget and Salary Schedule for FY 2026-27.

Budget Overview:

The FY 2026-27 Proposed Budget reflects the revenues and expenditures necessary to advance the Association's mission to serve California's 58 Counties by effectively advocating and partnering with state and federal agencies to protect counties' interests; to pursue, develop and implement appropriate policies and laws; and secure adequate resources; develop and equip county leaders to better serve their communities; and communicate the value of the critical work and services provided by counties. The budget supports CSAC's core functions, including advocacy, public affairs, member engagement, litigation, leadership development, and strategic partnerships.

In consultation with Treasurer Ramos, CSAC staff recommends a balanced and prudent spending plan that supports essential operational needs while addressing rising costs and continued inflationary pressures and ensuring readiness for unexpected emergencies or potential impacts from an economic downturn.

The FY 2026-27 Proposed Budget continues to build on policy initiatives implemented over the past several years with the overall goal of ensuring that the Association's fiscal condition is further strengthened. As reflected in the projections for CSAC Operational Reserves and the Capital Improvement Fund (attached), the adherence to and execution of these fiscal policies have enabled the organization to be better prepared and support the needs of all 58 counties while maintaining long-term fiscal stability.

Organizational Priorities

The FY 2026-27 Proposed Budget is designed to advance the following organizational priorities:

- Align the Association's expenditures with projected revenues while meeting critical objectives across all areas including advocacy, public affairs, the litigation program, member engagement and the California Counties Foundation;
- Support organizational needs, advocacy priorities, conferences, county visits, regional meetings, the Challenge Awards program, and provide financial support to the California Counties Foundation to continue the success of the CSAC Institute and CSAC Grants Initiative;

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- Per Board policy, the annual 3% Cost of Doing Business (CODB) dues adjustment will be allocated to help offset operational cost increases and CSAC will assist counties that request financial support or need flexibility to make payments;
- Establish a 1.6% budget appropriation to allow for an operating margin to address the impact of rising costs, inflation and/or unforeseen impacts from an economic downturn;
- Continue to adhere to the policy of utilizing one-time funding to support counties' priorities and organizational objectives such as pursuing a public affairs and member engagement strategy to enhance CSAC's ability to maximize its representation and brand as a premier advocacy and membership organization in California.

CSAC staff will closely monitor and analyze budget expenditures and revenues to identify and address concerns as they arise. In close coordination with the Treasurer, CEO and COO staff will ensure that CSAC Officers and the Executive Committee are kept apprised of any significant developments.

FY 2026-27 Proposed Budget Highlights

Revenues

- A 3% Cost of Doing Business adjustment is included in the Proposed Budget effective July 1, 2026.
- Membership dues represent approximately 32.5% of total revenues to support CSAC operations.
- Rental income will be zero for FY 2026-27 due to the building renovation project.
- Revenue from computer services to Los Angeles County will be zero due to their relocation associated with the CSAC building renovation project.
- The Finance Corporation contribution to CSAC will be \$5 million, the same as last year.
- The Corporate Associates Program is projected to generate \$500,000 in net revenue.
- Establishes a 1.6% contingency appropriation to allow for an operating margin to address unanticipated operational needs during the budget year.

Expenses

- Appropriates a net 3% increase in Salaries & Employee Benefits to fund cost of living adjustments, retirement contribution rates, and unavoidable employee benefit costs (health, dental, vision, unemployment, workers' compensation, etc.). Authorizes the CEO to approve salary increases as merited.
- Includes \$300,000 to support the California Counties Foundation.
- Reflects \$133,300 to support CSAC's public affairs and member engagement priorities.
- Allocates \$82,000 for the CSAC Employee Professional Development Program to invest in staff retention efforts, training, continuing education, and professional growth opportunities.
- Reduces the NACo meetings and travel budget by \$46,000 to achieve cost savings.
- Allocates \$823,212 to support interim housing costs associated with the building renovation.

Reserves

- The Operating Reserve at the end of FY 2026-27 is projected to be \$9.58 million.
- The Capital Improvement Fund (CIF) balance at the end of FY 2026-27 will be \$50,515.

- Operating and CIF reserve projections meet and exceed CSAC’s 6-month reserve policy target.

Salary Schedule

The Salary Schedule incorporates CSAC staff salaries and the pay ranges of each affiliate within the broader CSAC salary schedule. Adoption of the Salary Schedule is required each year for compliance with CalPERS requirements to enable eligible retiring CSAC employees to receive earned benefits from CalPERS, or from other participating public retirement systems. CSAC employees are members of the San Bernardino County Employee Retirement System (SBCERA) which has a reciprocal retirement system agreement with CalPERS.

Attachments

1. FY 2026-27 Proposed Budget
2. Year-End Reserves and Capital Improvement Fund Chart
3. FY 2026-27 Salary Schedule
4. Definitions and explanation of budget accounts

CSAC Officers

President
Jeff Griffiths
Inyo County

1st Vice President
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Past President
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San Luis Obispo County

CEO
Graham Knaus



California State Association of Counties

CSAC Proposed Budget and Salary Schedule

**FISCAL YEAR
2026-27**



California State Association of Counties
FY 2026-27 Proposed Budget

	FY 2024-25 Adopted Budget	FY 2025-26 Adopted Budget	FY 2025-26 Projected Year End	FY 2026-27 Proposed Budget
Revenues:				
Membership Dues	\$ 3,748,160	\$ 3,861,065	\$ 3,861,065	\$ 3,976,897
Finance Corp Participation	4,800,000	5,000,000	5,000,000	5,000,000
Finance Corp Corporate Associates	400,000	450,000	450,000	500,000
Rental Income	201,020	74,624	64,713	0 ⁽⁴⁾
Administrative Miscellaneous	1,200,620	1,415,574	1,197,483	1,354,170
CSAC Conferences	764,520	709,000	691,715	731,300
Domestic Violence Grant Program	180,990	0	33,000	0
Litigation Program	557,499	698,114	698,114	698,114
Total Revenues	\$ 11,852,809	\$ 12,208,377	\$ 11,996,089	\$ 12,260,481
Expenditures:				
Salaries & Employee Benefits	\$ 7,742,608	\$ 7,521,642	\$ 7,370,371	\$ 7,728,517
County Visits & Outreach	201,000	168,000	169,700	180,700
Leadership Outreach	180,000	210,000	250,000 ⁽¹⁾	220,000
NACo Meetings & Travel	176,500	279,500	271,273	233,250
Public Affairs/Communications	183,500	229,700	332,914	234,500
Conferences & Regional Meetings	1,080,900	1,050,750	1,191,450 ⁽²⁾	1,225,750 ⁽⁵⁾
Facilities	354,430	206,042	204,636	153,229
Office Operations	808,640	865,463	953,161	782,641 ⁽⁶⁾
Organizational Partnerships	115,000	110,000	104,000	55,000 ⁽⁶⁾
Professional Services	796,640	930,715	817,910	849,488
Domestic Violence Grant Program	180,990	0	33,000	0
Litigation Program	519,601	692,682	589,905	668,723
California Counties Foundation/Institute	568,000	300,000	100,000 ⁽³⁾	300,000
Total Expenditures	\$ 12,907,809	\$ 12,564,494	\$ 12,388,320	\$ 12,631,798
Net Profit/Loss Before Exceptional item	-\$1,055,000	-\$356,117	-\$392,230	-\$371,318
Exceptional Item: Interim Housing	0	788,000	659,478	823,212 ⁽⁷⁾
Net Profit/Loss Before Appropriation	-\$1,055,000	-\$1,144,117	-\$1,051,708	-\$1,194,530
Appropriation from Reserves				
Appropriation for County Priority Initiatives	250,000	0	0	250,000 ⁽⁸⁾
Appropriation from Capital Improvement Fund	250,000	788,000	788,000	823,212
Operating Margin Carryover	555,000	500,000	300,000 ⁽⁹⁾	200,000 ⁽⁹⁾
YEAR END FUND BALANCE	\$0	\$143,883	\$36,292	\$78,682

(1) Increase reflects higher costs for travel, lodging, and hosting stakeholder meetings, necessary to support ongoing leadership engagement and statewide coordination priorities.

(2) Cost increases are primarily driven by inflationary pressures that impact venues, services, and logistics for essential convenings that advance member engagement and advocacy objectives

(3) The California Counties Foundation is projected to operate at break-even in FY 2025-26. Accordingly, CSAC has reduced its financial contribution in alignment with prudent fiscal management

(4) Rental revenue is projected at zero due to tenant vacancies associated with the CSAC building renovation project. This represents a temporary and planned interruption in income.

(5) Maintenance expenses have decreased as a result of reduced building activity during the renovation period, partially offsetting renovation-related impacts.

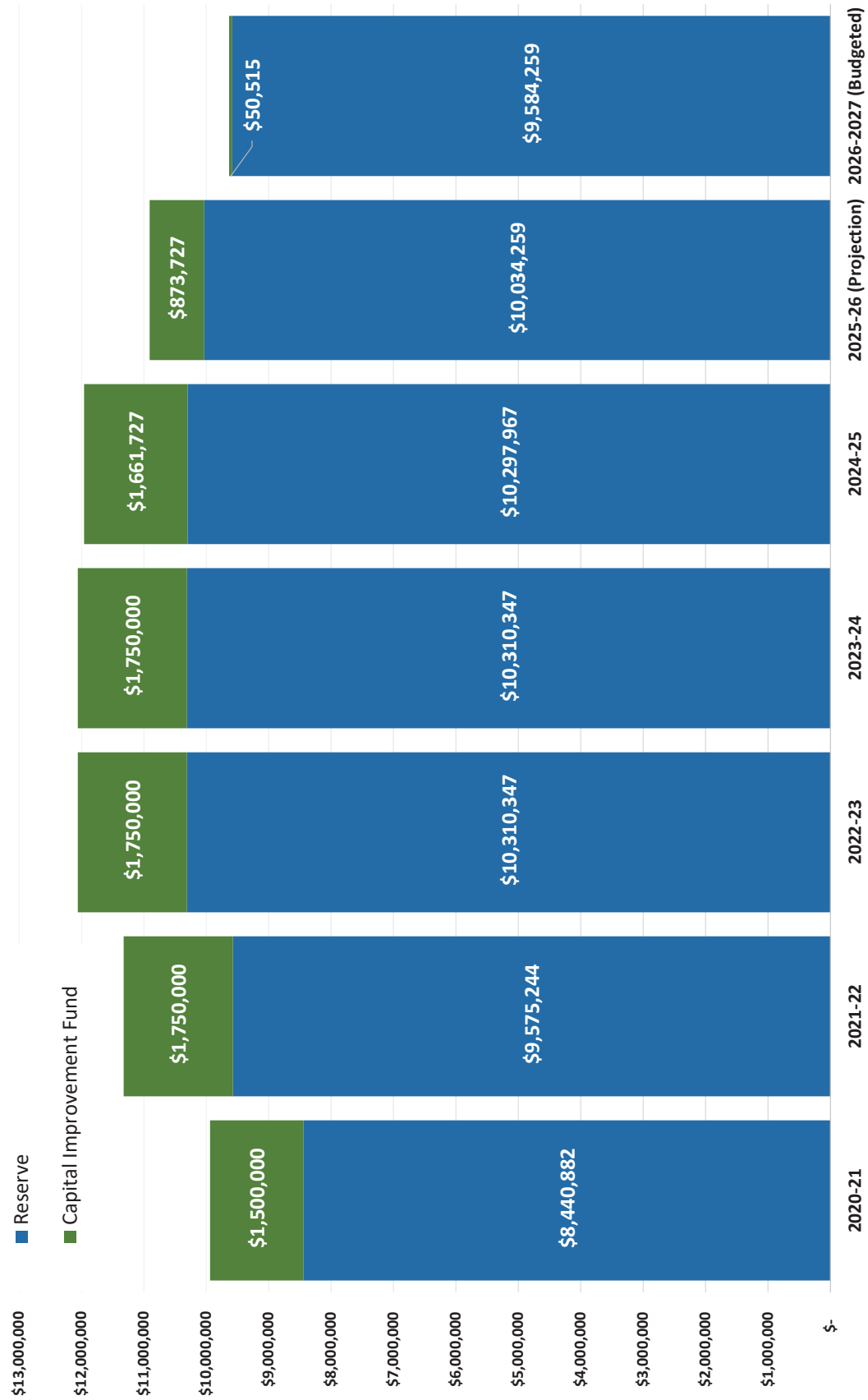
(6) Contribution to the Institute of Local Government has been reduced to zero to prioritize core programs and maintain fiscal discipline.

(7) Costs reflect a full year of expenses related to interim office space and parking during the building renovation period, ensuring continuity of operations.

(8) Incorporates \$250,000 from the County Priority Reserve Fund to advance key organizational priorities.

(9) Includes the use of \$300,000 from operating margin carryover, with \$200,000 deferred to FY 2026–27 to manage the pace of reserve utilization and retain flexibility for future fiscal priorities.

CSAC YEAR-END RESERVES FY 2020-21 THROUGH FY 2026-27



California State Association of Counties®
Proposed Annual Salary Ranges
FY 2026-2027

Job Position Category	Annual Salary Minimum*	Annual Salary Maximum*
EXECUTIVE DIRECTOR / CHIEF OFFICER	150,000	450,000
DIRECTOR	100,000	250,000
SENIOR LEGISLATIVE ADVOCATE	150,000	250,000
LEGISLATIVE ADVOCATE	100,000	200,000
FINANCIAL CONTROLLER	90,000	165,000
MANAGER	90,000	165,000
SENIOR LEGISLATIVE ANALYST	70,000	120,000
EXECUTIVE ASSISTANT	70,000	120,000
ANALYST / LEGISLATIVE ANALYST	60,000	115,000
COORDINATOR	60,000	105,000
SENIOR ACCOUNTANT	90,000	105,000
ACCOUNTANT	60,000	92,000
SENIOR ADMINISTRATIVE ASSISTANT	60,000	90,000
ADMINISTRATIVE ASSISTANT	45,000	75,000

The salary ranges above include both CSAC staff salaries and those of affiliate organizations.

* Effective July 1, 2026

California State Association of Counties®

FY 2026-27 Proposed Budget

Account	Explanations
<u>Revenue:</u>	
Membership Dues	Annual dues from counties. Per the CSAC Board Policy, a 3% Cost of Doing Business Adjustment will be applied annually.
Finance Corporation Participation	CSAC Finance Corporation contributions to CSAC.
Corporate Associates Program	Corporate Associates Program net revenue.
Rental Income	Rental income for leased space at the CSAC Building - 1100 K Street.
Administrative Miscellaneous	1) Administration fees collected from CSAC affiliates for payroll and benefit services; 2) Sales of CSAC rosters, mailing list and labels; 3) Printing and copying revenue generated by the CSAC Printshop; 4) Interest income from bank and Cal Trust accounts; 5) Contract for computer services with LA County; 6) Fees from job advertising on CSAC website; 7) Challenge awards.
CSAC Conferences	Registration fees for CSAC Annual Conference and Legislative Conference.
Domestic Violence Grant Program	Pursuant to AB 372, CSAC secured grants from Blue Shield of California.
Litigation Program	Funded by a separate fee to support CSAC's advocacy in state and federal courts, and to coordinate litigation involving multiple counties. Includes in-house general counsel legal services.
<u>Expenditures:</u>	
Salaries/Benefits	1) Salaries reflect COLA and authority for potential merit increase; 2) SBCERA retirement cost; 3) Benefits include health, dental, vision, life insurance, EAP, and workers' comp; 4) Payroll tax; 5) Auto allowance; 6) Parking; 7) 50% of wellness program.
County Visits & Outreach	All business expenses for CSAC staff.
Leadership Outreach	All business expenses for CSAC Board of Directors, Officers, and Executive Committee.
Naco Meetings & Travel	Costs associated with all CSAC staff and board members to attend NACo supported events including WIR and NCCAEs.

California State Association of Counties®

FY 2026-27 Proposed Budget

Public Affairs/Communications	Costs associated with 1) CSAC roster; 2) Challenge awards; 3) Legislative bulletin; 4) Website; 5) Strategic communications.
CSAC Conferences & Regional Meetings	Annual Conference, Legislative Conference, and Regional Meeting expenses.
Facilities	Maintenance of 1100 K Street. Costs include repairs, utilities, insurance, janitorial, and property taxes.
Office Operations	Office operations expenses, including 1) Internet and phones; 2) Membership fees; 3) Office supplies; 4) Postage and delivery; 5) Computers and equipment expenses; 6) Staff professional development; 7) IT services 8) Recruitment cost.
Organizational Partnerships	Contributions in support of the county government.
Outside Contracts	Legal, consulting, accounting services, and professional services (such as federal advocacy services).
Domestic Violence Grant Program	Pursuant to AB 372, CSAC secured grants from Blue Shield of California.
Litigation Program	All costs associated with the Litigation Coordination Program, and in-house general counsel legal services.
California Counties Foundation/Institute	Contribution to California Counties Foundation Institute and Grants Initiative to assist in the facilitation of programs.
<u>Additional Information</u>	
Capital Improvement Fund	Reserve fund created for CSAC's facility capital improvements to prepare for major renovations, maintenance repairs, and/or unexpected facility costs during the year.
Operating Reserves	CSAC General Reserve Fund Policy requires a minimum of 6 months of the operating budget.
Salary Schedule	The CSAC Salary Schedule reflects salary ranges for approved budgeted staff positions. Approval of the salary schedule is required for compliance with reciprocal retirement agreements between participating retirement systems.

CSAC Building Renovation Project
(Items 7 & 8)
See Addendum to Follow



2026-27 May Revision Budget Proposal May 14, 2026

TO: CSAC Board of Directors
County Administrative Officers and County Executive Officers

FROM: Graham Knaus, CSAC Chief Executive Officer
Kimberly Rodriguez, CSAC Chief Legislative Advocate

RE: **2026-27 May Revision Budget Proposal**

In January, the Administration presented a 'workload budget' without major new spending initiatives, with the intent of making major changes in the May Revision when updated revenue numbers are available.

The Governor's January budget proposal projected state General Fund revenues to be more than \$40 billion higher across the budget window (fiscal years 2024-25, 2025-26, and 2026-27) than previously forecasted at the enacted 2025 Budget Act. While the budget was balanced in 2026-27, with total General Fund expenditures of \$248.3 billion and a discretionary reserve of \$4.5 billion, the Administration projected a General Fund deficit of roughly \$22 billion in 2027-28, growing to approximately \$67 billion by 2029-30. Rather than attempting to address the deficits in January, the Administration waited until May Revision when updated revenue numbers are available to determine whether the state is able to provide new investments while also balancing the budget in 2026-27 and 2027-28.

The state's fiscal position has continued to improve since the Governor's January Budget. The Administration estimates revenues from the Big Three sources (personal income, corporate, and sales and use taxes) are \$16.5 billion higher than projected in January over the budget window (2024-25, 2025-26, and 2026-27), primarily due to a \$13.6 billion increase in personal income tax revenues boosted by a 2025 spike in capital gains realizations.

Outside of the constitutionally required spending for Proposition 98 (education) and Proposition 2 (reserves), the May Revision does not propose any significant new ongoing expenditures. Instead of committing to higher spending in 2026-27, the Administration allocated \$9.7 billion into the Projected Surplus Temporary Holding Account to set aside funds in 2026-27 to spend in 2027-28. This maneuver helps the Administration achieve a positive operating balance in 2027-28.

While revenue projections have continued to increase, the Administration's commitment to balance the budget for the next two fiscal years and address the projected ongoing budget deficits resulted in the proposal for both revenue and spending solutions.

Understanding the Proposed Changes to the Sales and Use Tax, Part 1:

One of the proposed revenue solutions is **California's first application of the sales and use tax on an intangible good**. The Administration proposes to expand the sales and use tax base to include digital prewritten software sales, one of the only expansions to the state's narrow pool of tax-eligible sales in recent memory.

Expanding the sales and use tax to digital prewritten software sales is estimated to yield an increase in revenue to the state's General Fund by \$450 million in 2026-27 and \$900 million in 2027-28 and annually thereafter. This proposal also increases local sales tax revenues by \$560 million for cities and counties in 2026-27, and \$1.1 billion in 2027-28 and annually thereafter.

During the press conference today, the Administration suggested counties use local sales tax revenues to address the impacts of H.R. 1. However, most of the sales and use tax revenue is not a general-purpose discretionary revenue source, and some local sales tax revenue is allocated to both counties and cities.

Our rough estimates indicate that counties could receive up to \$459 million of the \$560 million in new sales tax funding in 2026-27. Of this amount, CSAC estimates that in the aggregate approximately \$13 million is estimated to be general purpose 1% Bradley-Burns Uniform Local Sales and Use Tax revenue *for counties* in 2026-27, increasing to \$26 million in 2027-28 and annually thereafter.

In addition, some of the optional local add-on taxes could be used for discretionary purposes by counties, however the approximate amount is unknown at this time.

Generally speaking, it is likely that most of the increased optional local add-on tax revenue that is discretionary in use are taxes levied at the city level. Regardless, this proposal is not sufficient to mitigate the fiscal impacts of H.R.1.

Further, addressing the state's fiscal condition by expanding the sales and use tax base to generate more revenue is an important policy change. Close followers of CSAC's legislative advocacy over the years will recall our many campaigns to oppose legislation that enacts more sales and use tax *exclusions* that would reduce local sales and use tax revenue. More information on the sales and use tax proposal is included under the State's Fiscal Condition and Future Uncertainty section below.

CSAC Priority Issues: Status Update

- **H.R. 1 Implementation Impacts to Counties**
 - CSAC is leading a [county coalition effort](#) to advocate for funding to mitigate the impacts of H.R. 1, estimated to cost counties up to \$9.5 billion annually.
 - The countywide H.R. 1 budget request calls for \$1.9 billion General Fund in 2026-27 and \$4.5 billion in 2027-28 to address county funding needs for indigent care, eligibility, public hospitals, and behavioral health.
 - The May Revision only provides \$104 million General Fund in 2026-27 and \$16.7 million in 2027-28 and only partially addresses one component of the request (county eligibility).
 - CSAC will continue advocating for H.R. 1 implementation funding to prevent the safety net from crumbling.
 - Read more about H.R. 1 in the Health and Human Services section below.
- **In-Home Supportive Services (IHSS) Cost Growth**
 - The May Revision maintains the IHSS cost shift proposal from January that CSAC will continue to [strongly oppose](#).
 - Under this proposal, counties are facing increased costs of \$233.6 million starting in 2027-28 and growing over time.
 - Read more about IHSS in the Health and Human Services section below.
- **Homeless Housing, Assistance, and Prevention Program (HHAP)**
 - The May Revision maintains the prior commitment of \$500 million for HHAP in 2027-28, and includes trailer bill language that outlines the enhanced accountability requirements.
 - CSAC [continues to advocate](#) for \$1 billion ongoing for HHAP and for funding to be implemented in a manner that will allow the September 1, 2026, goal distribution date to be met.
 - Read more about the HHAP Program in the Homelessness section below.
- **Proposition 36 (2024)**
 - The 2025 Budget Act appropriated \$100 million General Fund one-time for Proposition 36 implementation.
 - Neither the Governor's budget proposal nor the May Revision includes any new funding to address county costs to implement Proposition 36 in 2026-27 or thereafter.
 - Read more about Proposition 36 in the Administration of Justice section below.

The subsequent sections of this publication provide statewide revenue and expenditure summary charts as well as descriptions of specific budget proposals by policy area. For

questions on these and other items of importance, please [contact the CSAC legislative affairs staff](#).

The Governor's May Revision budget proposal for 2026-27 will likely be reflected in Budget Bill vehicles [AB 1563 \(Gabriel\)](#) and [SB 879 \(Laird\)](#), although these bills were not updated at the time of this publication. See the Department of Finance's [Governor's May Revision Budget Summary for 2026-27](#) or the [recording of the press conference](#) for additional information and charts detailing the state budget proposal. To refresh your memory regarding the Governor's January budget proposal, see [CSAC's Budget Action Bulletin from January 9, 2026](#).

General Fund Revenue Sources Comparison

Current year - Dollars in Millions

	2025-26			
	Jan. 10, 2026 Budget Proposal	May Revision	\$ Change	% Change
Personal Income Tax	\$ 137,840	\$ 146,847	\$ 9,007	6.5%
Sales and Use Tax	\$ 34,401	\$ 34,588	\$ 187	0.5%
Corporation Tax	\$ 41,702	\$ 43,287	\$ 1,585	3.8%
Insurance Tax	\$ 4,370	\$ 4,510	\$ 140	3.2%
Alcoholic Beverages Taxes and Fees	\$ 417	\$ 413	\$ (4)	-1.0%
Cigarette Tax	\$ 35	\$ 35	\$ -	0.0%
Motor Vehicle Fees	\$ 46	\$ 46	\$ -	0.0%
Other	\$ 9,251	\$ 8,616	\$ (635)	-6.9%
Subtotal	\$ 228,062	\$ 238,342	\$ 10,280	4.5%
Transfer - Budget Stabilization Account/Rainy Day Fund	\$ 7,100	\$ 7,100	\$ -	0.0%
Total	\$ 235,162	\$ 245,442	\$ 10,280	4.5%

Budget Year - Dollars in Millions

	2026-27			
	Jan. 10, 2026 Budget Proposal	May Revision	\$ Change	% Change
Personal Income Tax	\$ 142,202	\$ 145,609	\$ 3,407	2.4%
Sales and Use Tax	\$ 35,095	\$ 35,629	\$ 534	1.5%
Corporation Tax	\$ 43,528	\$ 45,017	\$ 1,489	3.4%
Insurance Tax	\$ 4,612	\$ 4,728	\$ 116	2.5%
Alcoholic Beverages Taxes and Fees	\$ 419	\$ 415	\$ (4)	-1.0%
Cigarette Tax	\$ 34	\$ 34	\$ -	0.0%
Motor Vehicle Fees	\$ 46	\$ 46	\$ -	0.0%
Other	\$ 4,472	\$ (5,025)	\$ (9,497)	-212.4%
Subtotal	\$ 230,408	\$ 226,453	\$ (3,955)	-1.7%
Transfer - Budget Stabilization Account/Rainy Day Fund	\$ (3,023)	\$ (3,579)	\$ (556)	18.4%
Total	\$ 227,385	\$ 222,874	\$ (4,511)	16.7%

General Fund Revenue Sources Comparison continued

Year-over-Year Comparison - Dollars in Millions

	2025-26 compared to 2026-27 at May Revision			
	2025-26	2026-27	\$ Change	% Change
Personal Income Tax	\$ 146,847	\$ 145,609	\$ (1,238)	-0.8%
Sales and Use Tax	\$ 34,588	\$ 35,629	\$ 1,041	3.0%
Corporation Tax	\$ 43,287	\$ 45,017	\$ 1,730	4.0%
Insurance Tax	\$ 4,510	\$ 4,728	\$ 218	4.8%
Alcoholic Beverages Taxes and Fees	\$ 413	\$ 415	\$ 2	0.5%
Cigarette Tax	\$ 35	\$ 34	\$ (1)	-2.9%
Motor Vehicle Fees	\$ 46	\$ 46	\$ -	0.0%
Other	\$ 8,616	\$ (5,025)	\$ (13,641)	-158.3%
Subtotal	\$ 238,342	\$ 226,453	\$ (11,889)	-5.0%
Transfer - Budget Stabilization Account/Rainy Day Fund	\$ 7,100	\$ (3,579)	\$ (10,679)	-150.4%
Total	\$ 245,442	\$ 222,874	\$ (22,568)	-155.4%

The State's Fiscal Condition and Future Uncertainty

The Revenue Picture

As noted above, in January the Administration projected state General Fund revenues to be more than \$40 billion higher across the budget window (2024-25, 2025-26, and 2026-27) than previously forecasted at the enacted 2025 Budget Act. The Administration indicated that these changes mainly stem from stronger-than-expected cash receipts, a better-performing stock market, and a more optimistic economic outlook than what was assumed in the 2025 Budget Act.

Before accounting for tax policy proposals, the Administration estimates General Fund revenues across the three-year budget window (2024-25, 2025-26, and 2026-27) to be \$16.8 billion higher in the May Revision than assumed in the Governor's Budget. This is primarily driven by a \$13.6 billion increase in personal income tax revenue boosted by a 2025 spike in capital gains realization. The Administration indicates this new revenue forecast reflects a slightly upgraded stock market outlook, combined with a relatively unchanged economic outlook. At the same time, the May Revision acknowledges a weakened fiscal outlook due to global and federal uncertainties and impacts of global conflicts and delayed tariff impacts.

How is the State Budget Balanced?

The May Revision estimates General Fund expenditures of \$246.6 billion in 2026-27, approximately \$1.8 billion less than proposed in the Governor's January budget. The May Revision does not propose any significant new ongoing expenditures and instead provides a spending plan that balances the budget for both fiscal years 2026-27 and 2027-28, while maintaining substantial reserves for both years. The Administration achieved this primarily due to the higher revenues described above and from various revenue and spending solutions. Combined, these solutions result in an operating reserve of \$4.5 billion in 2026-27 and \$2.1 billion in 2027-28.

To help balance the budget across these two fiscal years, the May Revision proposes to transfer \$9.7 billion into the Projected Surplus Temporary Holding Account (Surplus Holding Account) in 2026-27 to be used in 2027-28. The Surplus Holding Account allows the state to set aside a portion of anticipated surplus funds and allocate them in the subsequent fiscal year to protect against overcommitting projected resources until revenues are realized and expenditures are finalized. This is the first time this account has been used since it was created in 2024.

Spending Solutions

The May Revision proposes spending reductions and reforms, as well as General Fund offsets to balance the budget. Overall spending reductions and reforms account for \$411 million in total spending solutions in 2026-27, growing to \$711.9 million by 2029-30. These include changes to the Medi-Cal asset test limits and increased monthly premiums for adults

with unsatisfactory immigration status. Additionally, the Administration proposes total General Fund offset spending solutions of \$390.7 million in 2026-27 decreasing slightly to \$256.5 million by 2029-30. This includes shifting \$211.9 million of funding to the Behavioral Health Services Fund instead of relying on the General Fund. These solutions are discussed in further detail in the Health and Human Services section.

Revenue Solutions

In the May Revision, the Administration proposes several revenue solutions that are projected to bring in approximately \$3.6 billion General Fund in 2026-27, growing to \$5.1 billion in 2027-28, and decreasing slightly to \$4.4 billion in 2029-30. These solutions include the following:

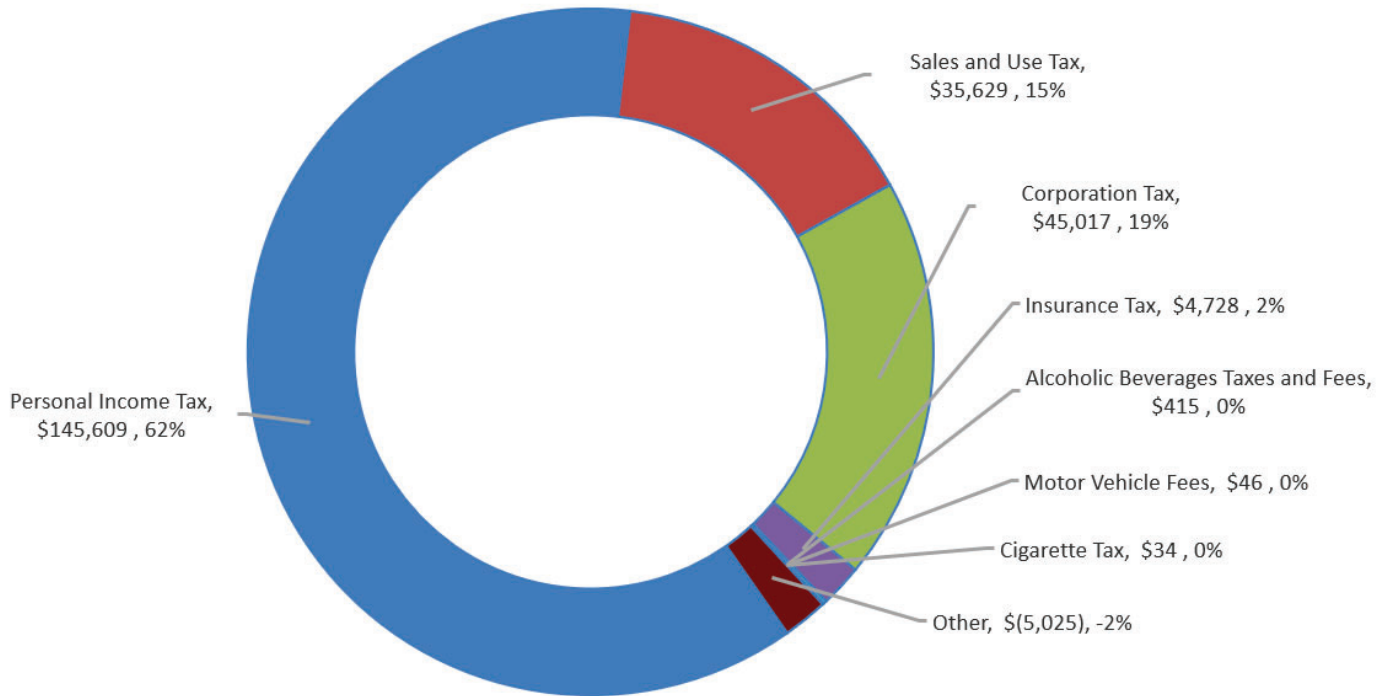
- *Permanent Credit Limitation for Businesses*—The proposal would permanently limit business credit use to \$5 million or 50 percent of tax liability, whichever is greater, increasing revenues by \$850 million in 2026-27, growing to \$1.8 billion in 2029-30. This proposal would be effective beginning in tax year 2027 when the current temporary credit limitation and net operating loss suspension is lifted.
- *2027 Managed Care Organization (MCO) Tax*—The May Revision proposes to revise and extend the MCO Tax due to new requirements of H.R. 1 effective January 1, 2027, resulting in increased revenues of \$575 million in 2026-27, \$2.3 billion each in 2027-28 and 2028-29, and \$1.7 billion in 2029-30. See the Health and Human Services section for more details about this proposal.
- *Digital Prewritten Software Tax*—Discussed in more detail below, this proposal results in state General Fund revenues of \$450 million in 2026-27 and \$900 million in 2027-28 and annually thereafter. This proposal also increases local sales tax revenues for counties and cities by \$560 million in 2026-27 and \$1.1 billion in 2027-28 and annually thereafter.

Revenue and Expenditure Charts

General Fund Revenue Sources in 2026-27

General Fund, dollars in millions – Total GF Revenues: \$226.5 billion

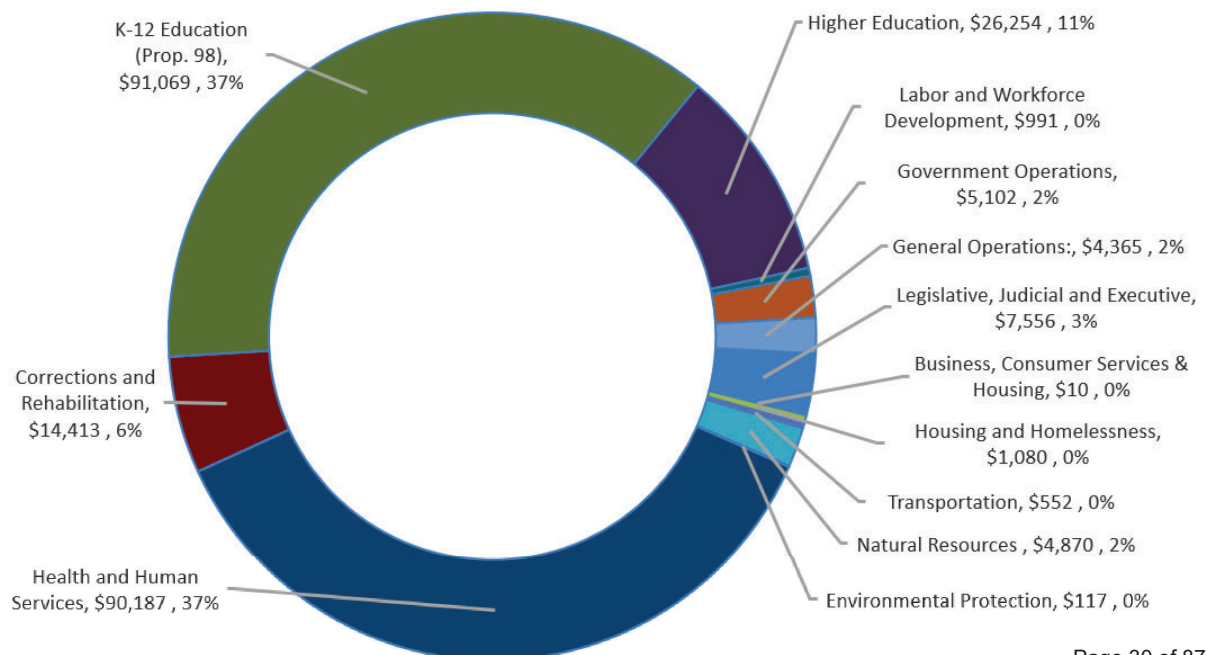
Percentages less than one percent round to zero percent



Expenditures by Agency in 2026-27

General Fund, dollars in millions – Total expenditures: \$246.6 billion

Percentages less than one percent round to zero percent



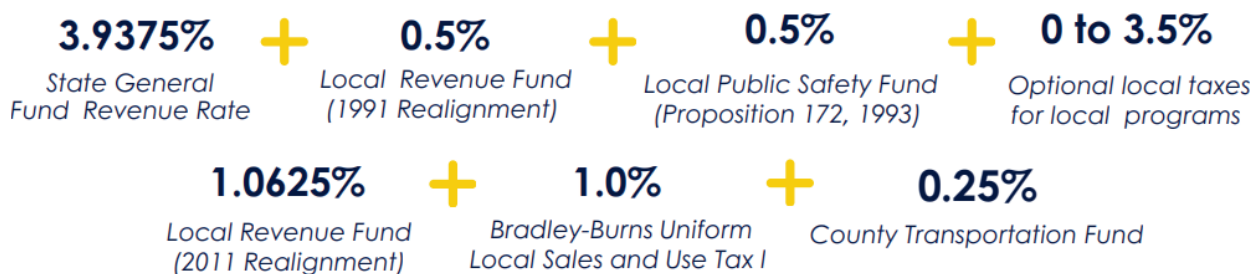
Understanding the Proposed Changes to the Sales And Use Tax, Part 2

Effective January 1, 2027, the May Revision proposes to apply the sales and use tax to digital prewritten software sales, regardless of how the project is delivered to the purchaser, whether on a disc or physical medium, electronic transmission and local hosting (download), or remote access through the internet, including Software-as-a-Service (SaaS), where the customer accesses the software hosted by the vendor but never takes possession of it. This would increase both state and local sales tax revenues.

As demonstrated by the graphic below, allocation of the statewide sales and use tax is split between the state and local governments and funds a broad variety of state and county services. As illustrated, a majority of the sales and use tax revenue is not a general-purpose discretionary revenue source. Therefore, of the estimated increase in local sales tax revenues of \$560 million in 2026-27, and \$1.1 billion in 2027-28 and annually thereafter, comes with the following strings attached:

- 1) Estimated local sales and use tax revenue increases as a result of this change for the Bradley-Burns Uniform Local Sales and Use Tax category are not exclusive to counties, these revenues will be split between cities and counties.
- 2) Of the five sales tax allocation categories for local governments (excluding the optional local add-on taxes that vary by jurisdiction), only one category (the Bradley-Burns Uniform Local Sales and Use Tax) is general purpose. All other categories are nondiscretionary in nature and must be used for specified purposes.

Statewide Sales and Use Tax Rate, Purpose, and Allocation



= 7.25% - 10.75%

Total State and Local Base Sales and Use Tax

Therefore, of the estimated increase in local sales tax revenues of \$560 million in 2026-27 and \$1.1 billion in 2027-28, using data obtained from the [California Department of Tax and Fee Administration](#), CSAC estimates that in the aggregate approximately \$13 million is estimated to be general purpose 1% Bradley-Burns Uniform Local Sales and Use Tax revenue *for counties* in 2026-27, increasing to \$26 million in 2027-28 and annually thereafter. This estimate is displayed in the tables below. In addition, some of the optional local add-on taxes could be used for discretionary purposes for counties, however the approximate amount is unknown at this time. However, generally speaking, it is likely that most of the increased optional local add-on tax revenue that is discretionary in use are taxes levied at the city level. Trailer bill language to effectuate this change was not available at the time of this publication and is expected to be made available within the next two weeks.

The Administration suggests this additional sales tax revenue can be used by counties to offset increased costs due to H.R. 1. However, as noted above, additional revenues counties receive due to the tax proposal are not discretionary and therefore must be used for specific purposes, such as countywide transportation purposes and realigned public safety and existing health and welfare programs.

Estimated Sales and Use Tax Revenue Increases by Category

<i>Dollars in millions^{1/}</i>	2026-27 ^{2/}	2027-28 ^{3/}
State General Fund	\$ 450	\$ 900
Local Revenue Fund: 2011 Realignment	\$ 121	\$ 243
Local Revenue Fund: 1991 Realignment	\$ 57	\$ 114
Local Public Safety Fund (Prop. 172, 1993)	\$ 57	\$ 114
County Transportation Funds	\$ 29	\$ 57
Bradley-Burns Uniform Local Funds	\$ 114	\$ 229
Optional Local Add-Ons	\$ 182	\$ 363
<i>Subtotal (local only)</i>	\$ 560	\$ 1,120
Total	\$ 1,010	\$ 2,020

1/ Estimated revenue increases by fiscal year and category provided by the California Department of Finance

2/ Half-year implementation beginning January 1, 2027

3/ Full-year implementation in 2027-28

Approximate City/County Proportion of Bradley-Burns 1% Uniform Sales Tax

Using data from 2024-25, this table displays the approximate split between cities and counties of the Bradley-Burns Uniform 1% category of the sales and use tax.

<i>whole dollars</i>	2024-25	Approximate % of total
Total Bradley-Burns Uniform 1% tax revenue ^{1/}	\$ 9,324,691,480	
<i>City Portion</i> Bradley-Burns Uniform 1% tax revenue ^{2/}	\$ 8,093,837,630	86.8%
<i>County Portion</i> Bradley-Burns Uniform 1% tax revenue ^{2/}	\$ 1,044,627,924	11.2%

1/ Includes the City and County of San Francisco

2/ Does not include the City and County of San Francisco as funds cannot be disaggregated.

[Data obtained from the California Department of Tax and Fee Administration](#)

Estimated City/County Proportion of Increased Revenue

Based on the approximate proportions of the split between the cities and counties of the Bradley-Burns Uniform 1% category of the sales tax in the previous table, this table applies this proportion to the estimated increased revenue that would result from expanding the sales and use tax base to digital prewritten software sales.

<i>dollars in millions</i>	2026-27	2027-28	Estimated % of total
Total estimated revenue increase for Bradley-Burns 1%	\$114	\$229	
<i>City Portion</i> Bradley-Burns Uniform 1% tax revenue ^{2/}	\$99	\$199	86.8%
<i>County Portion</i> Bradley-Burns Uniform 1% tax revenue ^{2/}	\$13	\$26	11.2%

For more information about the sales and use tax, see CSAC's issue brief on the [sales and use tax](#).

Questions? Contact:

Emma Jungwirth, Senior Legislative Advocate, ejungwirth@counties.org

Jessica Sankus, Principal Fiscal and Policy Analyst, jsankus@counties.org

Julissa Ceja Cardenas, jcejacardenas@counties.org



® Agriculture, Environment & Natural Resources Policy Committee –
Part 2 (Agriculture and Water)
CSAC 2026 Legislative Conference
Wednesday, May 20, 2026 1:30 – 3:00 PM
Meeting Room 10/11
Safe Credit Union Convention Center
Sacramento County, California

Supervisor Jessica Pyska, Lake County, Chair
Supervisor Tod Kimmelshue, Butte County, Vice-Chair
Supervisor Doug Verboon, Kings County, Vice-Chair

- 1:30 PM** **I. Welcome and Introductions**
Supervisor Jessica Pyska, Lake County, Chair
Supervisor Tod Kimmelshue, Butte County, Vice-Chair
Supervisor Doug Verboon, Kings County, Vice-Chair
- 1:35 PM** **II. Department of Water Resources SGMA Subsidence BMPs**
Paul Gosselin, Deputy Director for Sustainable Water Management,
Department of Water Resources
- 1:55 PM** **III. State Agencies and GSAs – How the State and the Counties Can Work Together**
Tim Godwin, Sustainable Groundwater Management Office, Department of
Water Resources
Erik Ekdahl, Chief Deputy Director, State Water Resources Control Board
- 2:15 PM** **IV. SGMA Legislators’ Discussion Panel – Lessons Learned and What’s Next**

Moderated by Supervisor Doug Verboon, Kings County

Senator Anna Caballero, D-Merced
Assemblyman Steve Bennett, D-Ventura
Assemblywoman Alexandra Macedo, R-Porterville
- 2:55 PM** **V. Legislative Update**
Jordan Wells, CSAC Legislative Advocate
Charles Delgado, CSAC Legislative Advocate
Caitlin Loventhal, CSAC Legislative Analyst
- 3:00 PM** **VI. Adjourn**
Supervisor Jessica Pyska, Lake County, Chair



Access the full committee packet
by scanning this QR Code



® Agriculture, Environment & Natural Resources Policy Committee –
Part 1 (Wildfire & Energy)
CSAC 2026 Legislative Conference
Wednesday, May 20, 2026 10:00 – 11:15 AM
Meeting Room 10/11
Safe Credit Union Convention Center
Sacramento County, California

Supervisor Jessica Pyska, Lake County, Chair
Supervisor Tod Kimmelshue, Butte County, Vice-Chair
Supervisor Doug Verboon, Kings County, Vice-Chair

- 10:00 AM I. Welcome and Introductions**
Supervisor Jessica Pyska, Lake County, Chair
Supervisor Tod Kimmelshue, Butte County, Vice-Chair
Supervisor Doug Verboon, Kings County, Vice-Chair
- 10:05 AM II. Update from California Department of Forestry and Fire Protection**
Name, Title, CAL FIRE
- 10:15 AM III. Funding Wildfire Mitigation and Response**
Name, Title, CAL FIRE
Elizabeth Meyer-Shields, Acting Associate State Director, Bureau of Land Management
Melissa Boudrye, Resilience Branch Chief, California Governor's Office of Emergency Services
- 10:35 AM IV. Recreation Fuels Resilience**
Greg Williams, Executive Director, Sierra Buttes Trail Stewardship
John Wentworth, CEO, Mammoth Lakes Trails and Public Access Foundation
- 10:55 AM V. Protecting Residents, Reliability, and Rates**
Forest Kaser, Chief Deputy Director, California Public Utilities Commission
Tony Marino, Ph.D., Acting Director, California Office of Energy Infrastructure Safety
- 11:10 AM VI. Adjourn**
Supervisor Jessica Pyska, Lake County, Chair

All times approximate.

Access the committee packet
by scanning this QR Code.





Administration of Justice Policy Committee
2026 CSAC Legislative Conference

Wednesday, May 20, 2026 | 8:30-10:00 AM

SAFE Credit Union Convention Center | Ballroom B3
1401 K Street, Sacramento, CA 95814

Supervisor Bruno Sabatier, Lake County
Supervisor Cassandra James, Solano County
Supervisor Ray Mueller, San Mateo County

AGENDA

- 8:30 AM** **I. Welcome and Introductions**
Supervisor Bruno Sabatier, Lake County
Supervisor Cassandra James, Solano County
Supervisor Ray Mueller, San Mateo County
- 8:40 AM** **II. Juvenile Justice**
Dean J. Farrah, Chief Probation Officer, Solano County
- 9:05 AM** **III. Proposition 36 (2024)**
Francine Byrne, Director, Criminal Justice Services, Judicial Council of California
Allison Haley, District Attorney, Napa County
Shin-Mee Chang, Chief Deputy District Attorney, San Mateo County
Amanda Benson, Public Defender, Sacramento County
- 9:35 AM** **IV. Questions and Discussion**
- 9:45 AM** **V. Legislative and Budget Update**
Ryan Morimune, Senior Legislative Advocate
- 10:00 AM** **VI. Adjourn**



Scan the QR code to
access materials for the
2026 CSAC Legislative
Conference



Government Finance and Administration Policy Committee Meeting
CSAC Legislative Conference
Wednesday, May 20 — 1:30 pm – 3:30 pm
SAFE Credit Union Convention Center, Ballroom B3
Sacramento County, California

Supervisor Angela Curro, San Benito County, Chair
Supervisor Heather Moreno, San Luis Obispo County, Vice Chair
Supervisor Yxstian Gutierrez, Riverside County, Vice Chair

- | | | |
|----------------|-------------|---|
| 1:30 pm | I. | Welcome and Introductions
Supervisor Angela Curro, San Benito County, Chair
Supervisor Heather Moreno, San Luis Obispo County, Vice Chair
Supervisor Yxstian Gutierrez, Riverside County, Vice Chair |
| 1:35 pm | II. | May Revision Overview: State Fiscal Outlook
Carolyn Chu, Deputy Legislative Analyst, Legislative Analyst's Office (LAO) |
| 1:55 pm | III. | The Role of AI in Today's Workforce: A Cross-Sector Conversation
Marc Shorr, Chief Information Officer, Contra Costa County
Beth Malinowski, Government Relations Advocate, Service Employees International Union (SEIU) California
Andrea Lynch, Policy Advocate, California Chamber of Commerce |
| 2:40 pm | IV. | Legislative Update
Emma Jungwirth, CSAC Senior Legislative Advocate
Eric Lawyer, CSAC Senior Legislative Advocate |
| 3:00 pm | V. | Artificial Intelligence and the Legislative Landscape
Senator Christopher Cabaldon, Chair, Senate Privacy, Digital Technologies and Consumer Protection |
| 3:30 pm | VI. | Adjournment |

For a digital copy of these materials, please use this QR code:





Health and Human Services Policy Committee Meeting
2026 CSAC Legislative Conference
Wednesday, May 20, 2026 - 1:30 PM – 3:30 PM
SAFE Credit Union Convention Center, Ballroom B2
Sacramento County, California

Supervisor Holly Mitchell, Los Angeles County, Chair
Supervisor Lynda Salcido, Mono County, Vice Chair
Supervisor Matt Plummer, Shasta County, Vice Chair

Note: This policy committee meeting is an in-person meeting only and is being held as part of the CSAC 2026 Legislative Conference

Agenda

- 1:30 p.m. I. Welcome and Introductions**
Supervisor Holly Mitchell, Los Angeles County, Chair
Supervisor Lynda Salcido, Mono County, Vice Chair
Supervisor Matt Plummer, Shasta County, Vice Chair
- 1:30 p.m. II. Future of CalAIM: California’s Waiver Renewal Efforts**
Tyler Sadwith, State Medicaid Director, California Department of Health Care Services
- 2:00 p.m. III. Protect Our Safety Net: The Status of County Advocacy Efforts to Mitigate H.R. 1**
Justin Garrett, HHS Senior Legislative Advocate, CSAC
Brendan McCarthy, HHS Senior Legislative Advocate, CSAC
Danielle Bradley, HHS Senior Legislative Analyst, CSAC
- 2:30 p.m. IV. County Perspectives: Medi-Cal Mobile Crisis Services and BHSA Integrated Plans**
Elise Jones, Director of Behavioral Health Services, Lake County
Dr. Ryan Quist, Director of Behavioral Health Services, Sacramento County
- 3:15 p.m. VI. 2026 Legislative and Budget Update**
Justin Garrett, HHS Senior Legislative Advocate, CSAC
Brendan McCarthy, HHS Senior Legislative Advocate, CSAC
Danielle Bradley, HHS Senior Legislative Analyst, CSAC
- 3:30 p.m. VII. Closing Comments and Adjournment**

Policy Committee materials can be accessed by scanning the QR code above with your mobile device





Housing, Land Use, and Transportation Policy Committee Meeting
CSAC Legislative Conference, SAFE Credit Union Convention Center
Wednesday, May 20, 2026, 9:30 am – 11:00 am
Meeting Room: Ballroom B4/5
Sacramento County, California

Supervisor Gary Bradford, Yuba County, Chair
Supervisor Natalie Arroyo, Humboldt County, Vice Chair
Supervisor Wanda Williams, Solano County, Vice Chair

- 9:30 am I. Welcome and Introductions**
Supervisor Gary Bradford, Yuba County, Chair
- 9:35 am II. Refineries and the Stability of Energy Supply**
Introduction: *Supervisor Wanda Williams, Solano County, Vice Chair*
The panel highlights the critical role refineries play in providing products that are vital for the state’s transportation, manufacturing and energy needs. Basic information will be provided on how refineries operate, the products they provide and the challenges they face in the state.
Assemblymember Anamarie Ávila-Farías, District 15: Contra Costa County
Gary Link, Manager, Marathon Petroleum
Attachment: California’s Transportation Fuel Supply
- 10:10 am III. California County Planning Directors**
Introduction: *Supervisor Gary Bradford, Yuba County, Chair*
A presentation by California County Planning Directors Association on the work that County Planners perform on behalf of counties and the challenges they face.
Paula M. Daneluk, Director, Department of Development Services, Butte County
- 10:20 am IV. General Plans & RHNA: Expectations, Misconceptions, and Realities**
Introduction: *Supervisor Natalie Arroyo, Humboldt County, Vice Chair*
This panel explores how the General Plan in the context of the Regional Housing Needs Allocation (RHNA) process, how they are commonly misunderstood, and the legal and practical limits of their influence housing development.
Chelsea Lee, Associate Planner, Sacramento Area Council of Governments
Todd Smith, Planning Director, Planning and Environmental Review, Sacramento County
Chelsey Norton Payne AICP, American Planning Association: California Chapter
Attachment: Understanding How your General Plan fits in the RHNA Process
- 10:50 am V. Legislative Update**
Mark Neuburger, Legislative Advocate, CSAC
- 10:55 am VI. Closing Comments and Adjournment**
Supervisor Gary Bradford, Yuba County, Chair



May 21, 2026

TO: CSAC Board of Directors

FR: Chastity Benson, Chief Operating Officer

SUBJECT: Public Affairs and Member Engagement Report

Public Affairs

Our collective work to strengthen CSAC's public affairs presence is producing measurable progress. Below is a summary of key activities completed over the past few months with support from across the organization.

Protect Our Safety Net Initiative

As part of a coordinated effort to protect California's safety net from the devastating impacts of H.R. 1, CSAC Public Affairs led the launch of a major public affairs initiative, branded "Protect Our Safety Net." It includes a [landing page](#), [web articles](#), [social posts](#), [op-eds](#) and [news coverage](#). We are working with [our affiliates](#) and [the County PIO Network](#) to influence the upcoming state budget deal.

May Revision Media Coverage

When the Governor released his updated state budget proposal last week, CSAC was ready. We put out a [rapid response statement](#) from the Protect Our Safety Net coalition, shared [a CSAC-specific quote](#) directly with media, and recorded [videos](#) for social media [posts](#). We also spoke with reporters from Politico, [CalMatters](#), Capitol Weekly and the [Sacramento Bee](#). Our end-of-day [press release](#) framed the narrative of the harm this budget proposal would bring to local communities if enacted.

County PIO Network

We continue to hold monthly meetings with PIOs throughout the state. Most recently, we held two briefings rolling out our Protect Our Safety Net initiative, with more than 50 attendees. We anticipate holding our next meeting before the end of the month to connect on our messaging for state budget negotiations.

CSAC Workshop: From Alignment to Action

What would it take for California counties to speak with a unified voice on the most pressing issues we face — in our advocacy, in the media, and to constituents? Unfortunately, it's often a lot harder than it sounds. It requires coordination between county leaders (both elected and appointed), legislative coordinators and public information officers.

On Friday, May 22, we are holding a workshop at our Legislative Conference to bring this challenge into the open. We are inviting county executives/administrators (and their deputies), legislative coordinators and PIOs. First, we will examine the hurdles that limit our current potential. Then, we will explore opportunities for internal alignment that can pave the way for external success.

CSAC Officers

President
Susan Ellenberg
Santa Clara County

**1st Vice
President**
Luis Alejo
Monterey County

**2nd Vice
President**
Kent Boes
Colusa County

Past President
Jeff Griffiths
Inyo County

CEO
Graham Knaus

Member Engagement

Regional Meetings

In March, we held our Spring Regional Meeting in San Bernardino County. We toured Exquadrum, Inc., an aerospace technology firm located in Victorville, CA, where we learned about the company's work on projects ranging from rocket propulsion to renewable energy. We also convened two important discussions. One featured regional experts discussing the intersection of artificial intelligence (AI), water and energy use, and economic growth. Then, San Bernardino County Chief Innovation Officer Lynn Fyhrlund and Riverside County Executive Officer Jeff Van Wagenen shared their counties' successes in adopting AI, as well as areas for continued growth and caution.

Mark your calendar for the CSAC Summer Regional Meeting in Kings County, June 10 – 11, 2026. The program will feature a tour of California High-Speed Rail and panels on two of the state's most pressing issues—water and broadband. Come ready to connect and learn.

Register here: <https://2026summerregionalmeeting.events.counties.org>.

County Government Month

April was County Government Month, and CSAC explored new and exciting ways to encourage counties to participate! We created a social media toolkit for counties and supervisors to update their profile pictures — with graphics, a custom banner, and draft posts for members to share. We also posted Instagram and Facebook reels featuring our members highlighting what they love about their counties. We saw our social media views skyrocket, with one of our videos reaching 6,000 views. Thanks to everyone in the County Family who participated!

CSAC Launches Exclusive Member Magazine

The debut edition of *County Connections* is now available in print and online. It highlights Yuba County's use of 3-D printing to address the housing crisis and provides a great county history timeline. Our member spotlights feature heartfelt interviews with Calaveras County Supervisor Amanda Folendorf and San Mateo County Supervisor Ray Mueller. Plus, learn about a few of the programs that CSAC offers to support members and counties, explore stories highlighting how counties serve communities across California, and see if you can solve the Cross-County Challenge. Pick up a copy at the Legislative Conference registration desk and look for a new issue each quarter!

Challenge Awards Submissions

Submissions for the 2026 Challenge Awards opened on Wednesday, May 20. These awards recognize innovative, cost-effective county programs that can be replicated statewide. Winners will be honored at the annual Challenge Awards Gala in Sacramento, attended by members of the County Family, the greater Capitol community, and the press corps. Submit your program here:

<https://rhythm.counties.org/awards/applications/submit/2026-CSAC-CHALLENGE-AWARDS>.

Annual Meeting

CSAC's 132nd Annual Meeting will be held in San Diego County from November 30 to December 4, 2026. Save the date to join our county family as we collaborate, connect, and help shape the policies that impact your communities. Registration will open during the summer of 2026.



May 21, 2026

To: CSAC Board of Directors

From: Oscar Villegas, CSAC FC Board President
Rob Pierce, CSAC FC Chief Operating Officer
Jim Manker, CSAC FC Director of Business Development

RE: **CSAC Finance Corporation Report**

CSAC Finance Corporation Board of Directors

The CSAC Finance Corporation (CSAC FC) Board of Directors held its Annual Spring Meeting on May 4, 2026 - May 5, 2026, in Maui County. The Annual Spring Meeting is the most significant CSAC FC Board meeting of the year as it entails the election of the CSAC FC Officers, development of the upcoming Fiscal Year Budget, annual updates by the CSAC FC Business Partners, and various program development discussions.

This year the Board of Directors took action to appoint the following officers:

- **President - Oscar Villegas (Supervisor - Yolo County)**
- **Vice President (Prescribed to CSAC CEO) - Graham Knaus (CEO - CSAC)**
- **Secretary/Treasurer - Ryan Alsop (Chief Executive Officer - Napa County)**

The CSAC FC Board and Staff are very proud to announce the adoption of a balanced budget, projecting net positive revenue after a \$5.5 million budgeted contribution to CSAC for Fiscal Year 2026-2027. The approved budget also projects a Fiscal Year 2025-2026 closing that realizes a saving of \$342,000 in total expenses and a projected net operating income increase of \$422,000 from adoption in May of 2025.

CSAC Finance Corporation Financial Position

CSAC FC is honored by the fact that over the last ten (10) plus Fiscal Years, CSAC FC has continued to increase its contribution to CSAC. With several successful existing and new business partnerships, CSAC FC Staff is very confident regarding the fiscal strength and future of the organization to continue its services to the counties of California and contribution to CSAC. The program summaries that follow are examples of some of these important new partnerships and programs including an update regarding CSCDA which is CSAC FC's most critical partnership to date.

For more information on CSAC FC and the following programs please visit our website at: (www.csacfc.org), call us at (916) 650-8137 or contact Rob Pierce (rob@csacfc.org).

Enterprise Mobility Partnership

As a previous long-term Platinum level partner, Enterprise Mobility (EM) has historically been one of the most active and successful corporate companions in the CSAC FC Corporate Associates Partner Program. In the Spring of 2024, the Board approved a business partnership agreement with EM that began with the start of Fiscal Year 2024 -2025.

Through a direct business partnership with CSAC FC, the first year exceeded expectations of both parties and although the parties proceeded with cautious optimism, the second year of this partnership has also exceeded expectations, surpassing budgeted revenues. **Today the program stands with over 660 total accounts, an increase of 350 accounts from this same time last year.** Looking ahead, we anticipate this partnership to continue to grow significantly in 2026 – 2027 and become one of CSAC FC’s most successful partnerships in very short order.

Public Promise Insurance Prescription Benefit Management Program

At its Annual Fall Meeting in 2024, the CSAC FC Board approved a license agreement with the National Association of Counties (NACo), establishing the formal partnership of CSAC FC and Public Promise Insurance’s (PPI) Prescription Benefit Management (PBM) program. Through this program, PPI has taken an aggressive pricing approach utilizing the largest PBM’s in the nation, CVS, and as such, PPI believes the program will result in more efficient prescription programs for county employees.

This program applies to employer health plans and is not a stand-alone prescription discount program. The program is available to all self-insured county health plans with 1,000 or more participants or self-insured risk pools in which counties participate. The program highlights are:

- Pharmacy benefit management services supporting the pharmacy benefit within an entity’s employee health plan.
- Account management and customer services related to the employee health plan pharmacy benefits.
- Access to a full network of pharmacies across the US.
- Strong national discounts and pharmacy rebate programs made available to counties and their employees through their employee health plan.
- The program is applicable to the entity’s employee health plan only. It does not conflict with any third-party pharmacy discount programs that operate outside of an employee health plan.

PPI and CVS have recently contracted with Kern County after a thorough request for proposal selection process. Please [click here](#), or visit the [PPI PMB webpage](#) to view a testimonial, by Kern County Supervisor Leticia Perez regarding the success and importance of this partnership and program for Kern County.

Public Promise Procurement

CSAC FC was previously very active and engaged in the market of cooperative purchasing as a partner with U.S. Communities. This endeavor proved to be an effective tool for counties and other municipalities and ultimately, U.S. Communities was acquired by a third party, which included a noncompete clause. The applicable noncompete term has expired and as a result CSAC FC has been active in exploring and establishing another cooperative purchasing vehicle for the counties of California.

Staff explored various cooperative purchasing options and ultimately recommended and was authorized to execute a sponsorship agreement with Public Promise Purchasing (PPP), a product of the National Association of Counties (NACo) and NACo EDGE. PPP was created with the objective to provide the public sector, with a strong emphasis for counties, with a vetted and transparent option for purchasing good and services in an efficient and cost-effective manner.

To date PPP has the following six single-award, cooperative contracts that are competitively bid and structured to meet the rigorous requirements faced by local governments nationwide:

- **KONE:** Elevator & escalator installation, modernization, maintenance & other people-moving solutions.
- **Safeware:** Public safety, emergency preparedness, & community resilience solutions.
- **United Rentals:** Dependable commercial & construction equipment to support projects of any scale.
- **Iron Mountain:** Secure records management, digitization & information governance.
- **Lilypad EV:** Turnkey electric vehicle charging infrastructure.
- **WBCP:** Professional recruiting & workforce solutions.

In addition, PPP has the following active open solicitations underway:

- Online Marketplace and Fixed-price Catalogs.
- Procurement Card (P-Card) and Payable Solutions.
- Government Consulting Services.

These contracts/solicitations support some of the most common and critical needs communities face and each has already gone through a competitive, national solicitation process, giving procurement officers peace of mind, and giving departments the ability to move from planning to action without delay. For more information regarding PPP please visit their [website here](#).

California Statewide Communities Development Authority

California Statewide Communities Development Authority (CSCDA) continues to be a critical program and partner to CSAC FC and California counties. As a Conduit Issuer providing unique financing programs, CSCDA continues to innovate and has a number of recent updates worth noting, as follows:

New Executive Director – Felecia Willams

- Background in municipal finance, public policy – consultant with Kosmont Companies in economic development and infrastructure finance
- Retired elected official – Pasadena City Council
- Long history with CSCDA programs and sponsors

New Officers – Elected March 2026

- Chair - Leonard Moty (Retired Shasta County Supervisor and former CSAC FC President)
- Vice Chair - Niroop Shrivatsa (City Manager, City of Lafayette)
- Treasurer - Lisa Bartlett (Retired Orange County Supervisor, former CSAC President and CSAC FC Board Member)
- Secretary - Kevin O'Rourke (Retired Fairfield City Manager)

Renewed Focus

- Education and outreach
- Policies and procedures
- Strategic planning and operational continuity
 - RFP Process underway for strategic plan consulting firm to facilitate the development of a new strategic plan
 - Multifaceted strategic plan to guide and shape the future of CSCDA

Attached please find a recent slide deck summarizing the recent activities of CSCDA as well as the services and programs provided to counties and other municipalities of California. For more information regarding CSCDA please visit their [website here](#).

Corporate Associates Program

The Corporate Associates Partner Program (CAP) is entering the last two months of the Fiscal Year and looking forward to ending on a strong note. Staff is proud to note the following for the third straight year:

- Net CAP revenue will exceed \$1.4 million for FY 25/26 and budgeted to exceed \$1.5 million for FY 26/27
- CAP's net positive revenue furthers the Finance Corporation's overall efforts to provide additional contributions to CSAC, beyond the budgeted amount.

CAP is also poised to increase the budgeted baseline CSAC contribution commitment for Fiscal Year 2026 - 2027. This year Staff was able to secure an additional \$300,000 in grants to the CSAC Foundation, as well as support CSAC at numerous events including pass through sponsorship funding at various events. An analysis of CAP's impact and connectivity with CSAC members throughout the fiscal year revealed that over 100 separate CSAC members and 56 member counties participated in CAP related hosted events or engagements. This analysis reinforces the energy and skill that our partners contribute to our collective events throughout the year.

For more information regarding the CSAC FC Corporate Associates Program please visit our website at: (www.csacfc.org), call (916-548-3280) or email Jim Manker (jim@csacfc.org). The current partner list is attached for your reference.

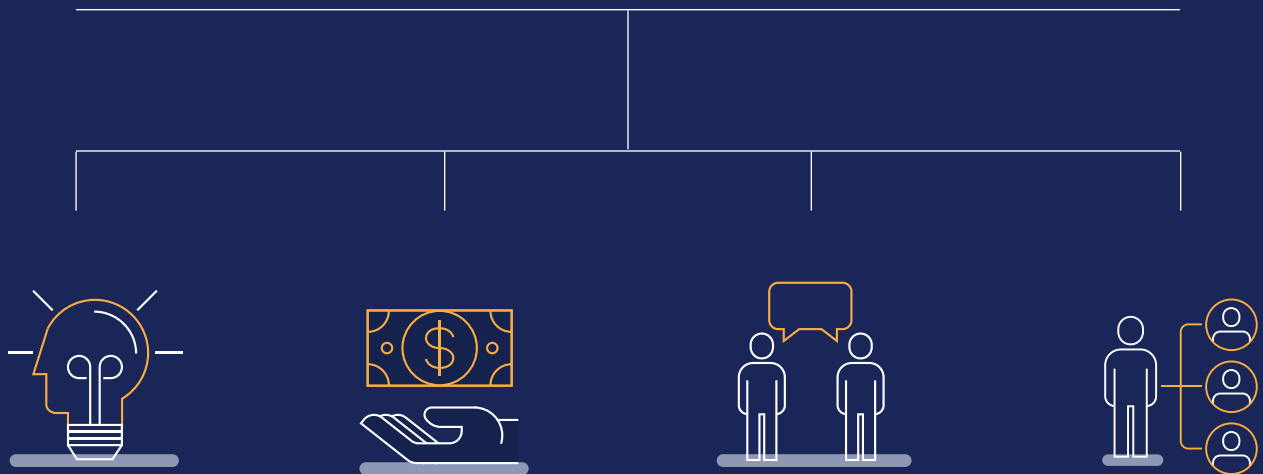


Mission Statement:

To provide a broad array of finance, investment, insurance and purchasing services to benefit California counties and related public agencies.

Commitment & Priorities

“Dedicated to the Business of Improving Public Services for Counties and Their Constituents”



Create and Manage
Innovative Public Services
and Products

Provide Financial
Support to CSAC

Collaborate With
Complementary National
& State Organizations

Maintain Strong
Relationships With
our Service Providers

1100 K Street, Suite 101 * Sacramento, CA 95814 www.csacfc.org



Supervisor Oscar Vilegas, President
oscar@csacfc.org or 916.650.8137

Rob Pierce, Chief Executive Officer
rob@csacfc.org or 916.612.3020

BUILD, CONNECT & INNOVATE



Community
Infrastructure



Affordable
Housing



Energy
Solutions



Quality
Healthcare



Education



CSCDA
CALIFORNIA STATEWIDE COMMUNITIES
DEVELOPMENT AUTHORITY

www.cscda.org

What's New at CSCDA!



New Executive Director

- Background in municipal finance, public policy – consultant with Kosmont Companies in economic development and infrastructure finance
- Retired elected official – Pasadena City Council
- Long history with CSCDA programs and sponsors

New Officers – Elected March 2026

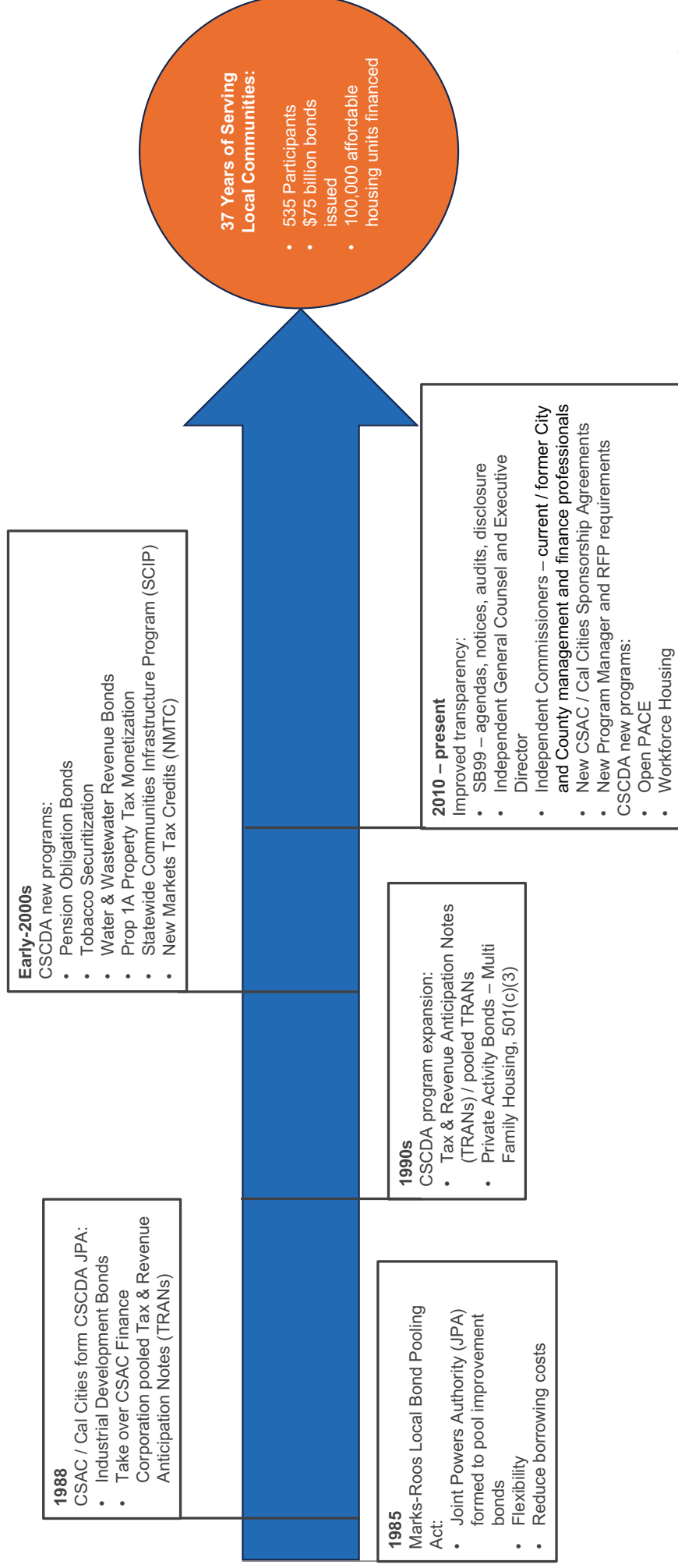
- Leonard Moty – Chair
- Niroop Shrivatsa – Vice Chair
- Lisa Bartlett – Treasurer
- Kevin O'Rourke – Secretary

Renewed Focus

- Education and outreach
- Policies and procedures
- Strategic planning and operational continuity



CSCDA Timeline – History of Innovation



CSCDA Organization



Board of Commissioners – 7 members, 3-year terms

- CSAC appoints 4 Commissioners + 1 Alternate
- Cal Cities appoints 3 Commissioners + 1 Alternate
- Quorum and affirmative vote must include both Cal Cities and CSAC Commissioners
- Regular meetings every Thursday at 10am – allows for financing flexibility, usually held first / third Thursdays
- In-person meeting location alternates between Cal Cities / CSAC office

Multiple entities – CSCDA, CSCDA CIA (Workforce Housing), CSCDC (Tax Credits), CSFA (Tobacco Bonds)

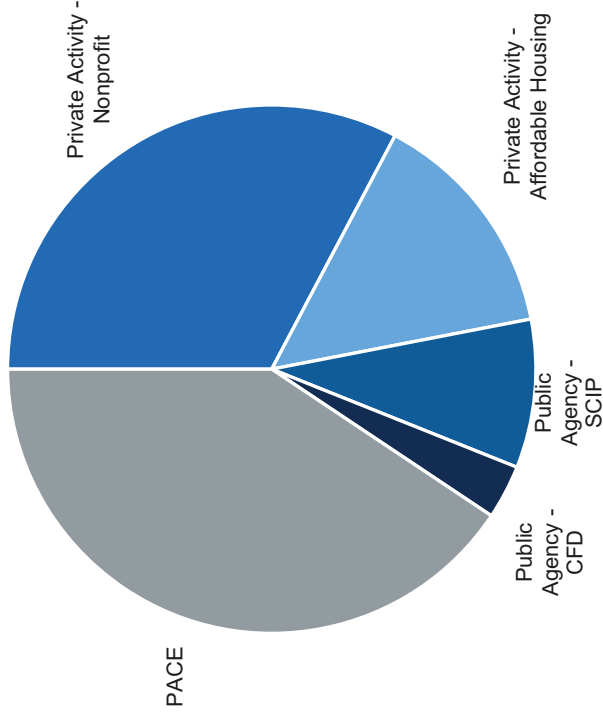
Staff – professional services contracts

- Executive Director – Felicia Williams
- Program Administrator – Bridge Strategic Partners (James Hamill, Jon Penkower)
- General Counsel – Richards Watson Gershon (Trisha Ortiz)
- Issuer Counsel – Orrick Herrington & Sutcliffe

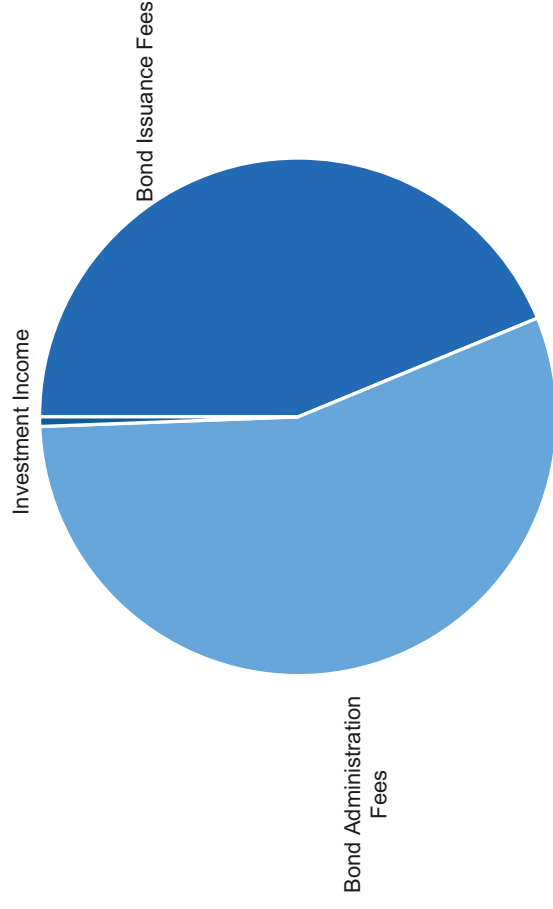
FY 2024 – 2025 Performance



FY 2024-25 Total CSCDA Debt Issued
\$1,760,150,121

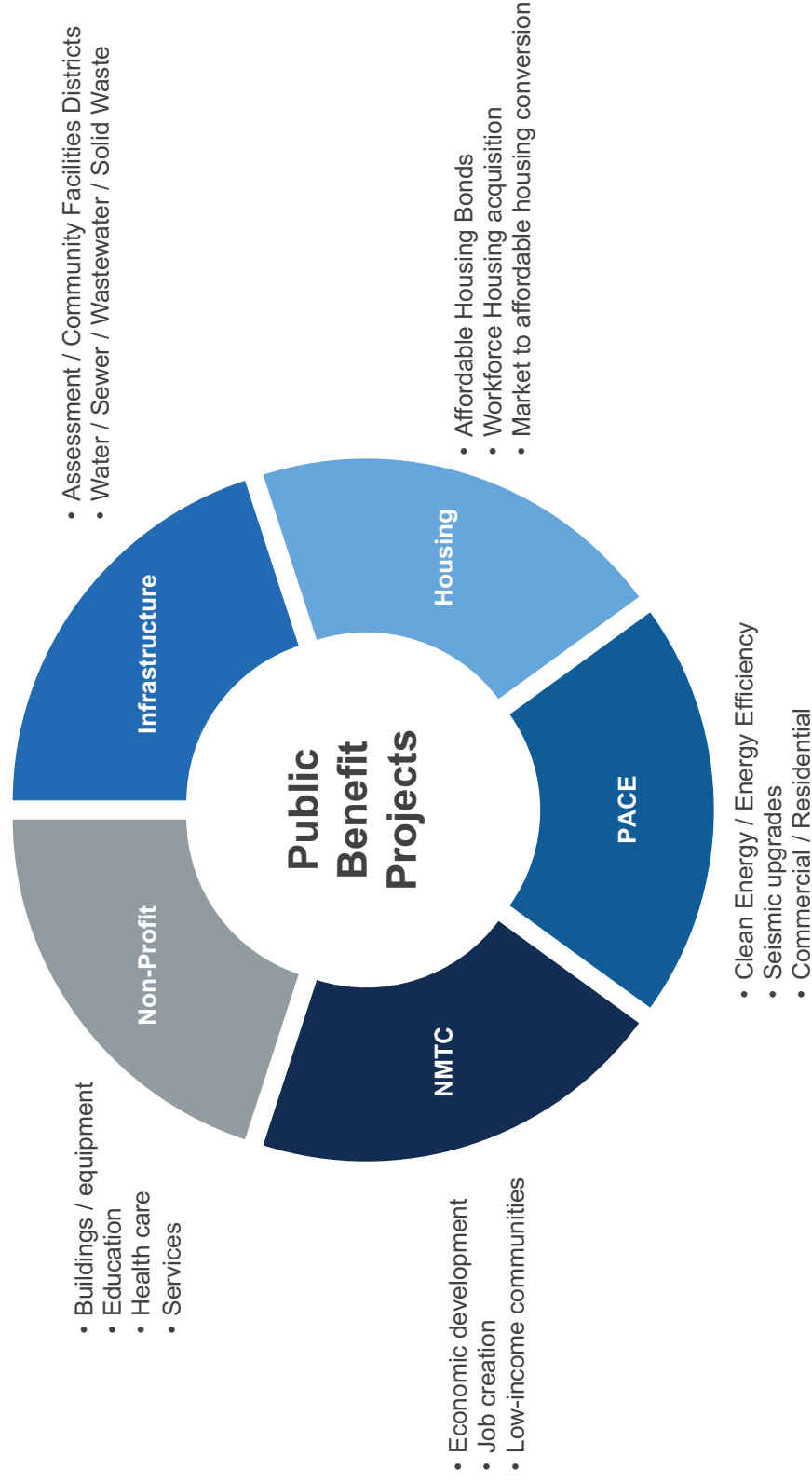


FY 2024-25 Total CSCDA Revenues
\$16,633,951



\$33.7 million distributed to Sponsors last 5 years

Key Programs



Key Programs – Infrastructure



CSCDA
CALIFORNIA STATEWIDE COMMUNITIES
DEVELOPMENT AUTHORITY

Improvement district formation and bond issuance – CSCDA is top issuer of land-secured bonds in California

- Finance public infrastructure, facilities, services, and impact fees related to new development
- Formation of Assessment District (assessment) or Community Facilities District (Mello-Roos special tax)
- CSCDA manages district formation, bond issuance, post-sale administration



Statewide Community Infrastructure Program (SCIP)

- Pooled revenue bond program – 3 issuances per year, smaller projects (\$500,000 to \$10 million)
- Standalone bond issuance – larger / unique projects (\$5 million to \$30+ million)
- ‘BBB’ investment grade rating from Standard & Poor’s due to pooled debt service reserve fund – competitive interest rates, improved flexibility and marketability

Maintenance-only CFDs expanding to help municipalities cover increasing costs

Key Programs – Affordable Housing Solutions



Tax-Exempt Bonds + 4% LIHTC

Combines tax-exempt bonds with federal 4% Low-Income Housing Tax Credits to fund affordable rental housing development and rehabilitation.



501(c)(3) Tax-Exempt Bonds

Available for qualified nonprofits, providing low-cost, tax-exempt financing for affordable and supportive housing without relying on tax credits.



Workforce Housing Program

Focuses on acquiring existing rental housing to create and preserve affordability for low- and middle-income households, supporting working families and essential workers.



Welfare Exemption Grant & Regulatory Agreement

Grants tied to affordability restrictions coordinated with local welfare exemptions, ensuring long-term compliance and preservation of affordable housing.

Financing conversion of market rate to affordable housing – significantly lower cost than building new housing

Key Programs – New Market Tax Credits (NMTC)



CSCDA Development Corporation (CSCDC) – awarded \$398 million in New Markets Tax Credits since 2012

- Highly competitive – awarded annually by U.S. Treasury to certified Community Development Entities, like CSCDC
- NMTC program created in 2000 to encourage capital investment in low-income communities
- Provides tax incentive to lenders / investors to put capital into real estate projects or businesses in qualified census tracts
- Selected projects focus on community impact metrics – job creation, provision of essential goods / services, meeting local economic development goals



*Ceres Community Project –
Center for Food, Youth &
Community, Santa Rosa*



*Pit River Health Service – Burney
Clinic Renovation, Burney*



*Fairchild Medical Center
Expansion, Yreka*



*The Open Door Network,
Bakersfield – 30th CSCDC Project!*



*Dolores Huerta Foundation –
Peace and Justice Cultural
Center, Bakersfield*



*Torani Manufacturing Facility
Expansion, San Leandro*

Case Study – Infrastructure



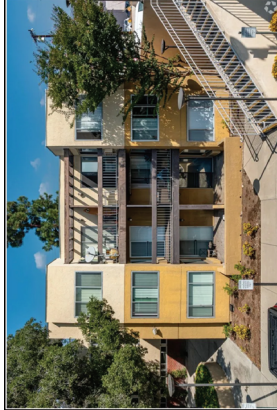
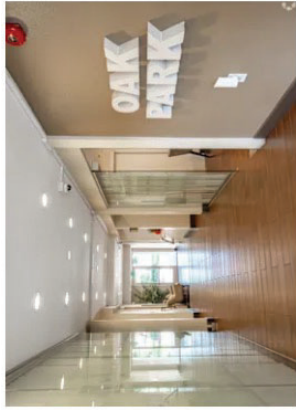
Atwell Master Planned Community	
Project Location:	Banning (Riverside County)
Financing Type:	Community Facilities District Formation and Bond Issuance
Amount:	\$64,705,000
Use of Funds:	Infrastructure improvements, fees and maintenance expenses
Description:	CSCDA formed the CFD and 6 Improvement Areas for TriPointe Homes’ master planned community – up to 4,862 single and multifamily residential developments with parks, trails, a community center, and two elementary school sites. Maintenance services authorized to be financed include public safety, lighting, traffic signals, roads, open space, flood and storm protection and water quality improvements.

Case Study – Infrastructure



Watson Ranch CFD	
Project Location:	American Canyon (Napa County)
Financing Type:	Community Facilities District Formation and Bond Issuance
Amount:	\$37,290,000
Use of Funds:	Infrastructure improvements
Description:	Funds development in Watson Ranch Specific Plan, which includes 309 acres in the eastern portion of American Canyon creating a new town center, elementary school, parks, and bike/pedestrian trails. McGrath Properties, DR Horton, and KB Homes are developer partners, and separate Fire CFD created to fund public safety facilities.

Case Study – Affordable Housing Rehabilitation & Conversion



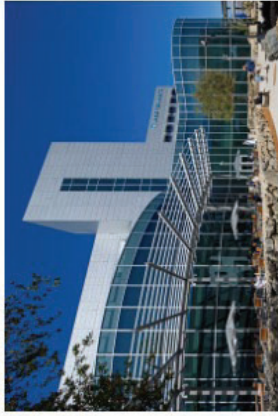
Oak Park Apartments	
Project Location:	Monrovia (County of Los Angeles)
Financing Type:	Tax-Exempt Affordable Housing Bonds
Amount:	\$47,910,000
Use of Funds:	Housing acquisition, conversion, and rehabilitation
Description:	156 multifamily affordable housing apartments converted to 100% affordable; provide one-bedroom and two-bedroom apartments to very low-income and low-income residents covenanted for 30 years; extensive interior and exterior renovation

Case Study – Senior Housing



Odd Fellows of California Senior Living	
Project Location:	Napa and Saratoga (Napa/Saratoga County)
Financing Type:	Tax-Exempt Housing Bonds
Amount:	\$101,745,000
Use of Funds:	New construction and capital improvements
Description:	Funded 52 new independent living units, expanded amenities, and increased parking capacity at Saratoga Retirement Community and capital improvements at The Meadows of Napa Valley continuing care retirement communities.

Case Study – Health Care Non-Profit



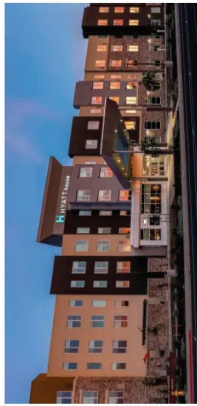
Kaiser Permanente	
Project Location:	Fresno, Modesto, San Marcos
Financing Type:	Tax-Exempt Bonds
Amount:	\$740,000,000
Use of Funds:	Finance / refinance medical facilities
Description:	Funding for various projects throughout Kaiser’s network including San Marcos Medical Center, and new medical facilities in Fresno and Modesto

Case Study – New Markets Tax Credits



Carnegie Library Renovation	
Project Location:	Yreka (Siskiyou County)
Financing Type:	New Markets Tax Credits
Amount:	\$9,250,000
Use of Funds:	Historic building renovation and revitalization
Description:	Siskiyou County Economic Development Council was selected to renovate and revitalize the historic W.H. Weeks designed library built in 1915. Plans include a venue for expanded business education, incubation, and innovation services; conferences and events; and tourism to bring long-term stability to downtown Yreka, and promote investment, support businesses, and create jobs throughout Siskiyou County.

Case Study – Property Assessed Clean Energy (PACE)



Hyatt House Hotel	
Project Location:	Davis (Yolo County)
Financing Type:	Commercial PACE Revenue Bonds
Amount:	\$1,500,000
Use of Funds:	Seismic and structural retrofit
Description:	Funding for seismic retrofitting upgrades and strengthening the structural integrity of 75,000 SF extended stay hotel with 118 rooms spanning three buildings in the southern part of Davis.



Thank You!

Questions?



PARTNERSHIP PROGRAM

CALIFORNIA
Counties

PLATINUM Partners (as of 4.1.2026)

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4. Aramark

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5. Baron & Budd

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11. Liberty Vote

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22. Pacific Gas & Electric Company

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31. Vanir Construction Management, Inc.

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PARTNERSHIP PROGRAM

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2. Alliant Insurance Services, Inc.

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6. Chorus Innovations

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PARTNERSHIP PROGRAM

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Date: May 21, 2026

To: CSAC Board of Directors

From: Supervisor Luis Alejo, Foundation Board President
Paul Danczyk, COO, California Counties Foundation

Subject: California Counties Foundation Report

The California Counties Foundation (Foundation) continues to expand work across the State, reaching all counties through courses at the William “Bill” Chiat Institute for Excellence in County Government (CSAC Institute) and services offered by CSAC Grants Initiative (CGI).

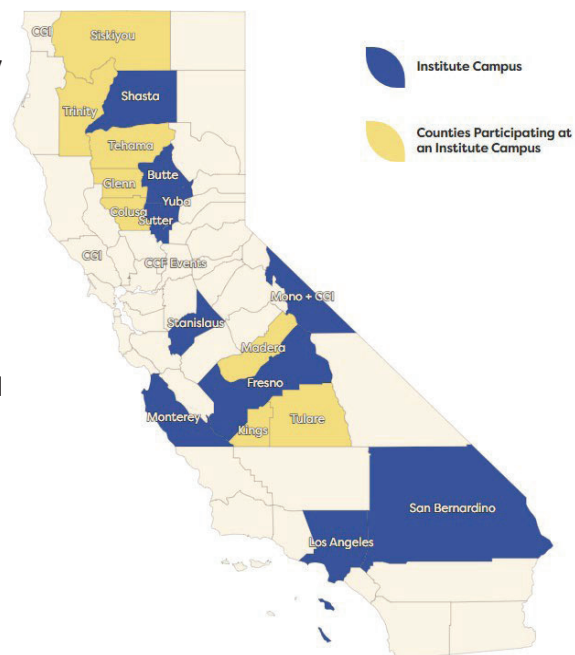
CSAC Institute

The CSAC Institute supports county professional development efforts through high-impact and high-quality executive-level courses. Credentials can either be self-driven or through county and association partnerships.

2025-2026 county partners include:

Shasta/Siskiyou/Tehama/Trinity, Butte/Colusa/Glenn, Sutter/Yuba, Inyo, Mono, Stanislaus, Fresno/Madera/Kings/Tulare, Monterey, Los Angeles, and San Bernardino. (Counties in bold were/are hosts.)

2025-2026 association partnerships include: California Association of County Executives (CACE), California Counties Human Resources (CCHR), and California Counties Information Services Directors Association (CCISDA).



Specialized programs include:

Los Angeles County: Executive Leadership Development Program

The Executive Leadership Development Program (ELDP) is a partnership with the Los Angeles County Department of Human Resources (DHR) to provide leaders in Los Angeles with essential skills to transition into higher roles.

On May 14, 2026, forty-nine (49) participants from Cohort 47 and Cohort 48 graduated from a 15-week program to receive their Los Angeles Executive Credential.

Realignment Training

The Institute partnered with Fresno County this spring and delivered Realignment Training on April 9-10, 2026. The two-day course took place in Fresno County's Clovis Veterans' Memorial District. The Institute offers realignment training twice annually, in the spring and fall terms.

CAO Executive Institute

The CAO Executive Institute reached a key milestone; the cohort completed their final residency on April 16-17. This concludes a five-month program focused on strengthening executive leadership across California's counties.

One participant noted that the Institute provided meaningful insight into the realities of county executive leadership, helping them better understand the opportunities and considerations associated with pursuing a CAO role.

We commend the cohort's commitment to growth and public service and thank the county leaders and partners who supported the program.



SB 827 Training

The Institute will be offering a new virtual course to satisfy the requirements of SB 827, which requires certain local government elected and senior officials to complete financial training at least every other year. This course addresses the fiduciary responsibilities necessary to ensure compliance with those requirements. The course is being offered twice this spring on May 11 and 28, 2026. Registration can be found on our website.

Led by experienced local government finance professionals, the program provides a concise yet broad overview of financial policy; short- and long-term financial management; budget and budget processes; reporting and auditing; cash management responsibilities; capital financing and debt management; contracting for services; and ethical stewardship of local government assets.

Executive Credential Program

Graduations

The Foundation celebrated the Kings and Tulare County graduates with board of supervisors presentations on March 24, followed by the Inyo County cohort on April 28. Graduates join a network of over 2,000 elected senior leaders from across the state.



Pictured: Kings County leaders received their certificates during the Board of Supervisors meeting, alongside Supervisors Doug Verboon, Richard Valle, Robert Thayer, Rusty Robinson, and Joe Neves, with CSAC CEO Graham Knaus and Foundation COO Paul Danczyk



Pictured: Inyo County leaders received their certificates during the Board of Supervisors meeting alongside Supervisors Trina Orrill, Jeff Griffiths, Scott Marcellin, Jennifer Roeser, and Will Wadelton, with CSAC Foundation COO Paul Danczyk

Institute Onsite Campuses

The Institute continues its efforts to design on-site campuses that range in intensive approaches through offering ten courses between five- and ten-month time periods.

Programs currently underway include:

1. Monterey County (Cohort 3)
2. Stanislaus County (Cohort 1)
3. Butte, Glenn, and Colusa counties (Cohort 2, hosted by Butte County)
4. Sutter and Yuba counties (Cohort 1)
5. Shasta, Siskiyou, Tehama, and Trinity counties (Cohort 1, hosted by Shasta)
6. Fresno, Kings, Madera, and Tulare counties (Cohort 5, hosted by Fresno)
7. San Bernardino County, launched on February 6, 2026 (Cohort 1)
8. Mono County (Cohort 1)

The Foundation is working with county partners to launch fall campuses. More details will be available at the next board meeting.

Executive Services

The Foundation continues to monitor interest in executive services across counties for elected officials and senior executives. Tailored towards county needs and requests, services include executive coaching, retreats, seminars, and keynote presentations.

CSAC Grants Initiative

The California Grants Initiative (CGI), a partnership between the CSAC Foundation and The Ferguson Group, continues to support counties as they navigate an uncertain and shifting federal funding environment.

CGI's premium services continue to emphasize funding strategy, project development, grant readiness, opportunity tracking, application support, and strategic funding plans tailored to county priorities. The initiative is currently supporting counties through both individualized consulting services and statewide resources, with a focus on helping counties move from reactive grant-seeking to proactive funding strategy.

As part of this work, CGI launched its 2026 webinar series on May 6 with "Grants Are Back," a session focused on the evolving federal and state funding landscape and strategies for positioning counties competitively in the current environment. The series will continue June 3 with "Building a County-Wide Grants Culture," followed by "Compliance in a Changing Environment" later this year. These sessions are designed to help counties strengthen internal grant capacity, align funding strategies with organizational priorities, and navigate changing compliance expectations.

Public Service Recognition Week

During Public Service Recognition Week (May 3–9, 2026), the Foundation celebrated county employees who keep essential services running across California. Through a dedicated newsletter series and through

LinkedIn, one staff member was spotlighted each day in recognition of their contributions and service. The CSAC Foundation is proud to recognize and support the dedication of county employees who strengthen their communities every day. This year, we recognized:

1. Sarah Poots, Risk Manager, Kings County Administration
2. Trevor Gregg, IT Supervisor, Tuolumne County
3. Ericka Summers, First 5 Executive Director, Yuba County
4. Kyla Brower, Chief Deputy Auditor, Shasta County
5. Deena Bower, Sr. Manager, Learning & Organizational Development, Orange County

Staff Announcement



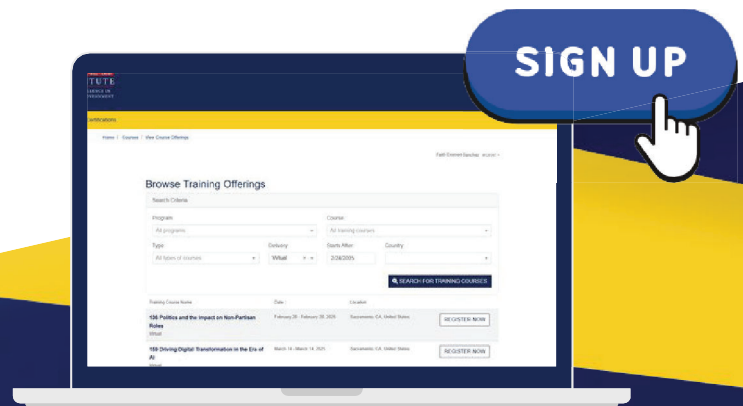
Brittney Barron joined the team as a training program coordinator. She is passionate about cultivating spaces where people can learn and grow and believes that this can lead to stronger and more resilient communities. Through this role, she is eager to build and nurture relationships with our partners and contribute to the incredibly meaningful work being done at CSAC and across the state.

Outside of work, Brittney loves to stay busy by spending time with family, hiking local trails, or making music! She is also a member of a local choir called the River City Chorale and sings in the Alto section. Having recently moved back to Sacramento, Brittney is looking forward to getting more involved in the community by volunteering at river clean ups and other events.

Attachment

2026 Summer Fall Virtual Course Offerings Flyer

2026 Summer/Fall Virtual Courses are Open!



Don't miss out virtual training offerings lead by dynamic instructors!

- | | |
|-------------------|--|
| 8/14/2026 | <i>GO5 A Behavioral Economist's Guide to Trust: Why It Matters and What Experiments Can Teach Us About Restoring It with Ben Ho, PhD</i> |
| 9/25/2026 | <i>GO6 When Good Employees Do Bad Things: Practical Tools for Building a Culture of Trust and Accountability in Your Workforce with Galia Cohen, PhD</i> |
| 10/9/2026 | <i>GO7 Charisma and Electability with Ulrich Jenson, PhD</i> |
| 10/23/2026 | <i>184 The Use of Coaching to Build Workplace Culture: A Tool for Investing in People Development with Joanne Peterson</i> |
| 11/6/2026 | <i>185 Executive Leadership Through a Trauma-Informed Lense with Mercedes Santoro</i> |
| 11/20/2026 | <i>186 Communicating with Purpose: Aligning County Actions, Stories, and Public Trust with Nicholas Pasculli</i> |

All classes are from 9:00AM - 2:30PM PST with a half-hour for lunch

Keep an eye out for more classes as they are added





Who Are These Classes For?

Courses are designed to foster agility and promote lifelong learning at elected and executive levels.

Additionally, they can be used towards:

- Earning a **CSAC Executive Credential** at your own pace.
- Making up missed CSAC Institute campus courses.
- Completing **specialized programs**.

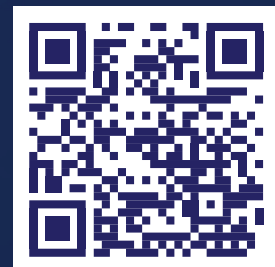
**Invest in Growth Today and Maximize
Tomorrow's Potential**

Contact Us

Email: info@counties.org

Phone: (916) 327-7500

Scan to stay connected on LinkedIn





California Association of County Executives

Providing Executive Leadership in California's Counties

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May 21, 2026

TO: CSAC Board of Directors

FROM: Scott De Moss, Glenn County CAO and CACE President

RE: Update from the California Association of County Executives (CACE)

The CACE membership is looking forward to the CSAC Legislative Conference, where members will have the opportunity to attend policy committee meetings, workshops, and plenary sessions. CACE will also convene as a body and receive reports from your executive staff and others. CAOs/CEOs always appreciate having a presence at statewide meetings.

The association remains focused on implementation of H.R. 1 and its operational and fiscal implications for counties. CACE members continue to closely evaluate the scope and timing of new requirements, including potential local impacts on indigent health care systems, administrative workloads, and broader safety-net responsibilities. Through regular, bimonthly membership meetings, the association is working to better understand implementation challenges and share local approaches to risk mitigation, fiscal planning, and service continuity. We receive regular updates from CSAC and our own policy experts on legislative deliberations and policy discussions related to H.R. 1, ensuring members remain informed as state and federal conversations evolve. CACE representatives continue to participate in the H.R. 1 principals meetings convened by CSAC and will provide ongoing feedback, particularly following release of the May Revision.

To strengthen these efforts, CACE has prioritized incorporating outside subject-matter experts as a routine component of its programming. State officials, representatives of county-affiliated associations, and other policy leaders are invited to brief members on complex issues affecting county government. This approach is intended to deepen engagement, broaden the knowledge base of CAOs/CEOs and their senior staff, and ensure county executives are equipped with timely, actionable information. These briefings complement robust peer-to-peer dialogue, which remains one of the association's greatest strengths.

Recurring topics of focus include:

- Exploring options to ensure the continued provision of jail medical services and improving counties' engagement in the SB 90 mandate reimbursement process;

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- Addressing litigation and claims trends that create fiscal exposure for counties, with the goal of identifying practical budget management strategies;
- Creating an information-sharing forum for county budget managers, including the Realignment office hours offered last month;
- Supporting CACE members through structured information sharing, networking, and mentoring; and
- Identifying opportunities to innovate and collaborate in service delivery across county systems and constituencies.

Lastly, CACE continues planning for the association's annual fall convening. This year's membership conference will be held in Riverside County, with programming built around the theme *Under Desert Skies: Leadership, Learning, and Legacy*.

Thank you for your continued support of CACE. We look forward to continuing to serve as a resource and forum for information sharing on key policy issues facing California's counties.



County Counsels' Association of California

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Jennifer Bacon Henning

MEMORANDUM

To: Supervisor Susan Ellenberg, President, and
Members of the CSAC Board of Directors

From: Jennifer Bacon Henning, General Counsel

Date: May 21, 2026

Re: Litigation Coordination Program Update

This memorandum will provide you with information on the Litigation Coordination Program's new case activities since the Board's February, 2026 meeting. Briefs filed on CSAC's behalf are available at:
<http://www.counties.org/csac-litigation-coordination-program>.

The following jurisdictions are receiving amicus support in the new cases described in this report:

COUNTIES	CITIES	OTHER AGENCIES
Orange Sacramento Shasta Tulare	Apple Valley Loomis Los Angeles (2 Cases) National City Pasadena Pleasanton San Rafael	San Diego Unified Port District

County of Sacramento v. NKS Real Estate Holdings

119 Cal.App.5th 390 (3d Dist. Feb. 26, 2026)(C100056), *request for publication granted* (Mar. 20, 2026), *petition for review pending* (filed Apr. 7, 2026)(S296103)

Status: Publication Request Granted

Defendant constructed an accessory dwelling unit (ADU) on his property without obtaining the required building permit. Despite several stop-work orders and notices of violation, he continued construction and ultimately rented the unit to a tenant. The County initiated nuisance abatement efforts and subsequently filed this action seeking injunctive relief. In an unpublished opinion, the Court of Appeal affirmed the trial court judgment that defendants created a "nuisance per se" by constructing and leasing an ADU without obtaining the required building permit. The defendants' arguments—that the County lacked standing, that local ordinances conflicted with state law, and that the trial court misapplied the law—were all rejected. The court held that the County acted within its

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statutory and police powers to declare and abate such violations as public nuisances. The opinion further confirms that nuisance abatement proceedings are not limited to violations involving dangerous or substandard structures. As the court explained, “[b]y not obtaining a building permit, defendants have put the unit’s occupants, neighbors, and the public at risk of harm. Thus, the County may seek relief to correct the nuisance [defendants] created.” CSAC’s publication request was granted.

Conservatorship of R.R. (Shasta County Public Guardian v. R.R.)

Unpublished Opinion of the Third Appellate District, 2026 Cal.App.Unpub.LEXIS 2788 (3d Dist. Apr. 22, 2026)(C104253)

Status: Publication Request Pending

R.R. challenged the reappointment of the Public Guardian in an LPS conservatorship, arguing in part that the renewed conservatorship should have begun automatically on the day the prior conservatorship expired, rather than on the date of the new order. In an unpublished opinion, the Court of Appeal disagreed, holding that the statute unambiguously provides that a conservatorship begins upon the court’s appointment of the conservator, not automatically upon expiration of the prior conservatorship.

Cummins v. City of National City

Pending in the Fourth Appellate District, Division One (filed Sept. 15, 2025)(D086732)

Status: Amicus Brief Filed Due June 25, 2026

Plaintiff, a former police officer with the National City Police Department filed a lawsuit against the City for claims including hostile work environment, disparate treatment discrimination, disparate impact discrimination, retaliation, and failure to prevent discrimination and harassment. After trial, the jury found for plaintiff on all claims and awarded \$10 million in compensatory damages, including approximately \$1.56 million in economic damages and \$8.4 million in non economic damages. The City moved for judgment notwithstanding the verdict and for a new trial or remittitur, arguing the award was excessive and improperly punitive in violation of Government Code section 818. Relying on *Los Angeles Unified School District v. Superior Court* (2023) 14 Cal.5th 758, the City contended the damages functioned as punitive damages because jurors intended to “send a message” and force institutional change. The trial court denied the motions, and the City has appealed. CSAC will file a brief in support of the City.

Dreher v. City of Los Angeles Department of Water and Power

339 Cal.App.5th 719 (2d Dist. Dec. 8, 2025)(B329610), *petition for review granted* (Mar. 11, 2026)(S294899)

Status: Amicus Brief Due July 1, 2026

This is a case challenging the constitutionality of Los Angeles’s tiered water rate structure under article XIII D, section 6(b)(3) of the California Constitution. LADWP customers Stephen and Melinda Dreher allege the City failed to prove that its progressively increasing water rates are proportional to the actual cost of providing service at each usage tier, particularly with respect to tier breakpoints, allocation of water supply costs, and assignment of peak pumping and storage costs to higher tiers. After the trial court ruled in favor of the City, the Court of Appeal affirmed, holding

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under substantial evidence review that the City's industry-standard cost-allocation methods satisfied constitutional requirements and did not require tracing specific water sources to specific tiers. The California Supreme Court granted review on a single issue: Whether the City's methods for setting water budgets and allocating supply costs produce tiered rates that violate the proportionality requirement of section 6(b)(3). CSAC will file a brief in support of the City.

Gilliland v. City of Pleasanton

116 Cal.App.5th 138 (1st Dist. Nov. 19, 2025)(A170666), *petition for review granted* (Mar. 18, 2026)(S294539)

Status: Amicus Brief Due August 6, 2026

The California Supreme Court has agreed to hear a case in which CSAC [participated as amicus](#) in the Court of Appeal. In the case, plaintiff sought damages for injuries sustained in a vehicle collision with Elijah Henry, which occurred when Henry ran a red light when he was being followed by a police officer. The question in the case is whether vehicle pursuit immunity provided under Vehicle Code section 17004.7 applies. The Court of Appeal found immunity did not apply, holding that for purposes of Vehicle Code section 17004.7, both actual and perceived pursuits must be assessed using the definition of "pursuit" contained in the public entity's own vehicle pursuit policy. The court emphasized that immunity applies only if an actual pursuit occurred or the suspect believed he was being pursued, as defined by the applicable policy—it is not enough that an officer was following a suspect for investigative purposes. The California Supreme Court granted review on the following issue: *Does the definition of "pursuit" in a public agency's vehicle pursuit policy govern whether a driver believes he or she is being "pursued" by a peace officer employed by that entity for purposes of determining immunity under Vehicle Code section 17004.7(b)(1)?* CSAC will again file a brief in support of the City.

Love v. Villicana

Pending in the Ninth Circuit Court of Appeals (filed Oct. 15, 2025)(25-6525)

Status: Amicus Brief Due May 18, 2026

Plaintiff is a 15 year old minor who resided with Reginald Thomas for nearly his entire life. Although Mr. Thomas never adopted plaintiff, he functioned as a parental figure: taking plaintiff to school and medical appointments, providing guidance, and offering financial support. Mr. Thomas died following a struggle with police officers who were called to his home during a mental health crisis. Plaintiff subsequently brought civil rights (Section 1983) action alleging that he possessed a constitutionally protected liberty interest in Mr. Thomas's companionship, and that the officers' actions deprived him of that interest in violation of the Fourteenth Amendment's Due Process Clause. The trial court held that due process protects parent-child relationships that are biological, adoptive, or otherwise legally recognized, but does not extend to the asserted "de facto" parental relationship. Plaintiff has appealed that ruling. CSAC will file a brief in support of the City of Pasadena.

Pagan v. City of San Rafael

119 Cal.App.5th 853 (1st Dist. Mar. 12, 2026)(A171344), *request for publication granted* (Apr. 1, 2026)

Status: CSAC's Publication Request Granted; Case Closed

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Plaintiff was injured when a vehicle in which she was a passenger hydroplaned on a wet curve and went down a hillside. She sued the City of San Rafael, alleging a dangerous condition of public property based on the absence of warning signs and guardrails, and a failure to warn of slippery conditions. The trial court granted the City's summary judgment motion, finding that the alleged dangers were open and obvious and that plaintiff's claims were not properly pleaded. The Court of Appeal affirmed in an unpublished opinion. The court held that the risks associated with a wet roadway and a curved section of road were obvious to drivers exercising due care, and that the City was not liable for failing to warn of such conditions. The court further concluded that plaintiff's expert testimony was either inadmissible or unsupported, and that new theories concerning alleged roadway defects could not be raised for the first time in opposition to summary judgment. CSAC's publication request was granted.

S.C. v. Doe 1

115 Cal.App.5th 365 (5th Dist. Oct. 17, 2025)(F088296), *petition for review pending* (filed Nov. 25, 2025)(S294103)

Status: Petition for Review Denied; Case Closed

Plaintiff brought this action alleging childhood sexual assault under Code of Civil Procedure § 340.1. Plaintiff initially alleged the abuse occurred in 1981 while in the defendant's foster care but later discovered through juvenile records that she was actually in foster care from 1984 to 1986. The trial court denied her motion to amend the complaint to reflect the correct dates, reasoning that the certificate of merit requirement under section 340.1 precluded such amendments. The Court of Appeal reversed, holding that section 340.1 does not prohibit amendments under Code of Civil Procedure section 473, and that certificates of merit are aspects of the complaint subject to liberal amendment principles. Tulare County filed a Petition for Review, which CSAC supported, but the petition was denied.

San Diego Unified Port District v. Superior Court (Castanares)

Pending in Fourth Appellate District, Division One (filed Nov. 24, 2025)(D087218)

Status: Amicus Brief Filed; Case Pending

The Port received a records request for investigations and complaints concerning the former CEO. The Port withheld two records based on exemptions in the CPRA. Those two documents were a confidential attorney-client privileged, attorney-work product memorandum prepared by outside counsel regarding the investigation conducted into the former CEO, along with a confidential attorney-client privileged, attorney-work product memorandum summary that included just over 100 attachments/exhibits.

The Port asserts that both of those records, and all the attachments, should be exempt from disclosure based on the personnel exemption, and more importantly, the attorney-client privilege and attorney-work product privileges. Disclosure of any of the communications would threaten the relationship, and thus, the nature of the attorney-client privilege. Nevertheless, the trial court ordered the Port to prepare a detailed privilege log that identifies the records, along with the attachments. The Port prepared the privilege log under protest and is expecting the trial court to require the Port to disclose some of the attachments. The Fourth District denied a writ petition, which CSAC supported, but the Supreme Court granted an emergency writ and

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remanded the case back to the Court of Appeal, where CSAC has filed a brief in support of the Port District.

StoneBridge Properties v. Town of Loomis

Pending in the Third Appellate District (filed Sept. 11, 2025)(C104686)

Status: Amicus Brief Due June 30, 2026

Petitioner sought approval from the Town of Loomis for a mixed use housing project relying on concessions and waivers under the State Density Bonus Law. The Town determined the project was noncompliant because Petitioner had not committed to constructing affordable units and had not addressed required public safety road access. The California Department of Housing and Community Development agreed with the Town, confirming that Density Bonus concessions require a commitment to affordable housing and that the Town could require development impact fees and a safety related road extension. Petitioner then brought this action alleging violations of the Housing Accountability Act, the Density Bonus Law, and CEQA. The trial court denied relief, and Petitioner has appealed. The issues on appeal center on whether concessions may be granted without an enforceable affordable housing commitment and whether a requirement that roads can support safety vehicles is an objective standard under the HAA. CSAC will file a brief in support of the Town.

The Highroad v. City of Los Angeles

Pending in the Second Appellate District (filed Aug. 19, 2025)(B348348)

Status: Amicus Brief Due June 29, 2026

Under its ordinances and the Mitigation Fee Act (MFA), the City of Los Angeles imposes fees on certain new market-rate residential and commercial developments to fund affordable housing. The City Council adopted the fees based on studies finding they would mitigate development-related demand for affordable housing. The Highroad, LLC identified hundreds of fee payors (“Assignors”) and obtained assignments of all their rights and remedies (if any), including to refunds, attorney’s fees, and costs. Highroad filed protests with the City seeking refunds of fees paid by the Assignors. The City denied the protests and issued no refunds. The trial court ruled in favor of the City, concluding that Highroad does not have standing to seek refunds of affordable housing fees paid by other developers. The court held that the MFA requires refund protests and lawsuits to be brought by the actual fee payors themselves. Because Highroad did not pay or personally protest the fees, it suffered no injury and could not sue for refunds. Highroad has appealed. CSAC will file a brief in support of the City.

Town of Apple Valley v. Apple Valley Ranchos Water

108 Cal.App.5th 62 (4th Dist. Div. 2 Jan. 15, 2025)(E078348), *petition for rehearing denied* (Feb. 13, 2025), *petition for review granted* (Apr. 23, 2025)(S289391)

Status: Amicus Brief Filed Jan. 21, 2026; Case Pending

The California Supreme Court has granted review in this case to resolve a split in the Courts of Appeal on the proper standard of review in eminent domain cases involving private utilities. When a public agency, like a county, adopts a resolution of necessity (“RON”) to acquire a public utility (here, a private water system), it creates a rebuttable presumption that there is a more necessary public use of the utility. In this case, the Fourth District Court of Appeal held that trial courts must review a municipality’s RON under the gross abuse of discretion standard because such

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resolutions are quasi-legislative acts entitled to judicial deference. This ruling directly conflicts *with Pacific Gas & Electric Co. v. Superior Court* (2023) 95 Cal.App.5th 819, in which the Third District applied independent judgment review to utility condemnations. The California Supreme Court has granted review to the following issue: When a public entity files an eminent domain action seeking to take privately held public utility property, and the owner objects to the right to take, what is the proper standard of judicial review for the trial court to apply to determine whether the property owner has rebutted the presumptions under Code of Civil Procedure sections 1245.250, subdivision (b) and 1240.650, subdivision (c)? CSAC has filed a brief in support of the Town.

Waterford Property Co. v. County of Orange

Unpublished Opinion of the Fourth Appellate District, Division Three, 2026
Cal.App.Unpub.LEXIS 2554 (4th Dist. Div. 3 1st Dist. Apr. 14, 2026)(G064888),
request for publication pending (filed Apr. 28, 2026)

Status: Publication Request Pending

California's anti-SLAPP statute allows a defendant to seek early dismissal of claims arising from protected speech or petitioning activity on matters of public interest unless the plaintiff can show a probability of prevailing, and it provides for a discovery stay and mandatory attorney's fees for a prevailing defendant. In this case, rather than paying the tax and completing an appeal through the Assessment Appeals Board process, plaintiff brought a declaratory relief action to challenge property tax assessments on several income-restricted apartment complexes it managed. The complaint asserted that the Assessor's actions were based in part on his negative views of this type of income-restricted housing. Orange County filed an anti-SLAPP motion, asserting that plaintiff's arguments was premised on the Assessor's expressive conduct, and plaintiff would not prevail on the merits because it failed to exhaust administrative remedies. In an unpublished opinion, the Court of Appeal held that the County's anti-SLAPP motion should have been granted because plaintiff's claim for declaratory relief arose from the Assessor's protected conduct, including public statements, advocacy, and petitioning related to the taxation of such properties. CSAC is seeking publication.

California State Association of Counties

2026 Calendar of Events

JANUARY

- 1 New Year's Day
- 19 Martin Luther King, Jr. Day
- 22 CSAC Executive Committee Meeting | Sacramento County

FEBRUARY

- 4-6 Executive Committee Leadership Forum | San Diego County
- 11 Challenge Awards Dinner | Sacramento County
- 12 Board of Directors Meeting | Sacramento County
- 16 Presidents Day
- 21-24 NACo Legislative Conferences | Washington D.C.

MARCH

- 12 Executive Committee Meeting | San Bernardino County
- 12-13 Regional Meeting | San Bernardino County
- 30 Cesar Chavez Day (observed)

APRIL

- 8 Special Executive Committee Meeting | San Diego County
- 8-9 Board of Directors Retreat | San Diego County

MAY

- 3-5 CSAC Finance Corp. Spring Meeting | Maui County, Hawaii
- 5-8 Western Interstate Region (WIR) Conference | Maui County, Hawaii
- 20-22 CSAC Legislative Conference | Sacramento County
- 21 Board of Directors Meeting | Sacramento County
- 25 Memorial Day

JUNE

- 10-12 Regional Meeting | Kings County
- 19 Juneteenth

JULY

- 3 Independence Day (observed)
- 17-20 NACo Annual Conference | Orleans Parish, New Orleans, LA

AUGUST

- 20 Executive Committee Meeting | Sacramento County

SEPTEMBER

- 7 Labor Day
- 17 Board of Directors Meeting | Sacramento County

OCTOBER

- 7-9 Executive Committee Retreat | Santa Clara County
- 12 Indigenous Peoples Day
- TBD CSAC Finance Corp. Fall Meeting

NOVEMBER

- 11 Veterans Day
- 26 Thanksgiving Day

DECEMBER

- 11/30-12/4 CSAC 132nd Annual Meeting | San Diego County
- 1 Special Executive Committee Meeting | San Diego County
- 3 Board of Directors Meeting | San Diego County
- 16-18 Officers Retreat | TBD
- 25 Christmas Day