

YOLO LOCAL AGENCY FORMATION COMMISSION

Regular Meeting AGENDA

April 23, 2026 - 9:00 a.m.

BOARD OF SUPERVISORS CHAMBERS
625 COURT STREET, ROOM 206
WOODLAND, CA 95695

COMMISSIONERS

GLORIA PARTIDA, CHAIR (CITY MEMBER)
OSCAR VILLEGAS, VICE CHAIR (COUNTY MEMBER)
LUCAS FRERICHS (COUNTY MEMBER)
TANIA GARCIA-CADENA (CITY MEMBER)
PAMELA MILLER (PUBLIC MEMBER)

ALTERNATE COMMISSIONERS

NORMA ALCALA (CITY MEMBER)
SHEILA ALLEN (COUNTY MEMBER)
ERIK VINK (PUBLIC MEMBER)

CHRISTINE CRAWFORD
EXECUTIVE OFFICER

ERIC MAY
COMMISSION COUNSEL

Meetings of the Yolo Local Agency Formation Commission (LAFCo) are held in person in the Board of Supervisors chambers, located at 625 Court Street, Suite 206, Woodland, CA. LAFCo will, to the best of its ability, provide hybrid and remote options for LAFCo meeting participants and to the public; however, LAFCo cannot guarantee these options will be available due to technical limitations outside our control. For assurance of public comment, LAFCo encourages in-person and written public comments to be submitted. The Zoom link / phone number and instructions for participating in the meeting through Zoom are set forth in the "Public Participation Instructions" on the final page of this agenda.

NOTICE:

This agenda has been posted at least five (5) calendar days prior to the meeting in a location freely accessible to members of the public, in accordance with the Brown Act and the Cortese-Knox-Hertzberg Act. The public may subscribe to receive emailed agendas, notices and other updates by contacting staff at lafco@yolocounty.org.

All persons are invited to testify and submit written comments to the Commission. If you challenge a LAFCo action in court, you may be limited to issues raised at the public hearing or submitted as written comments prior to the close of the public hearing. If you wish to submit written material at the hearing, please supply 8 copies.

FPPC - Notice to All Parties and Participants in LAFCo Proceedings

All parties and participants on a matter to be heard by the Commission that have made campaign contributions totaling more than \$500 to any Commissioner in the past 12 months must disclose this fact, either orally or in writing, for the official record as required by Government Code Section 84308.

Contributions and expenditures for political purposes related to any proposal or proceedings before LAFCo are subject to the reporting requirements of the Political Reform Act and the regulations of the Fair Political Practices Commission, and must be disclosed to the Commission prior to the hearing.

AGENDA

PLEASE NOTE - The numerical order of items on this agenda is for convenience of reference. Items may be taken out of order upon request of the Chair or Commission members.

CALL TO ORDER

1. Pledge of Allegiance
2. Roll Call
3. Public Comment: This is an opportunity for members of the public to address the Commission on subjects relating to LAFCo purview but not relative to items on this Agenda. The Commission reserves the right to impose a reasonable time limit on any topic or on any individual speaker.

CONSENT AGENDA

4. Approve the Minutes of the February 26, 2026 and March 26, 2026 Meetings
5. Fiscal Year 2025/26 Third Quarter Financial Update
6. Correspondence

PUBLIC HEARING

7. Consider Resolution No. 2026-01 approving the Elkhorn Fire Protection District (FPD) and County Service Area 9 (CSA 9) Reorganization into the Springlake FPD and to find these actions categorically exempt from the California Environmental Quality Act (CEQA) (LAFCo #24-02)

REGULAR AGENDA

8. Consider and adopt LAFCo's Two-Year Strategic Work Plan for fiscal years 2026/27-2027/28
9. Consider and adopt the LAFCo Draft Budget for fiscal year (FY) 2026/27

EXECUTIVE OFFICER REPORTS

10. Executive Officer's Report: A report by the Executive Officer on recent events relevant to the Commission and an update of staff activity for the month.
 - a. Long Range Planning Calendar
 - b. CALAFCO Legislative Update

COMMISSIONER REPORTS

11. Action items and reports from members of the Commission, including announcements, questions to be referred to staff, future agenda items, and reports on meetings and information which would be of interest to the Commission or the public.

ADJOURNMENT

12. Adjourn to the next Regular LAFCo Meeting

I declare under penalty of perjury that the foregoing agenda was posted by 5:00 p.m. Friday, April 17, 2026 at the following places:

- On the bulletin board outside the east entrance of the Erwin W. Meier County Administration Building, 625 Court Street, Woodland, CA;
- On the bulletin board outside the Board of Supervisors Chambers, 625 Court Street, Room 206, Woodland, CA: and,
- On the LAFCo website at: www.yololafco.org.

ATTEST:

Desirae Leverett, Clerk
Yolo LAFCO

A.D.A. NOTICE

If requested, this agenda can be made available in appropriate alternative formats to persons with a disability, as required by Section 202 of the Americans with Disabilities Act of 1990 and the Federal Rules and Regulations adopted in implementation thereof. Persons seeking an alternative format should contact the Commission Clerk for further information. In addition, a person with a disability who requires a modification or accommodation, including auxiliary aids or services, in order to participate in a public meeting should contact the Commission Clerk as soon as possible and at least 24 hours prior to the meeting. The Commission Clerk may be reached at 530-666-8048 or at the following address: Yolo LAFCo, 625 Court Street, Suite 107, Woodland, CA 95695.

PUBLIC PARTICIPATION INSTRUCTIONS:

Meetings of the Yolo Local Agency Formation Commission (LAFCo) are held in person in the Board of Supervisors chambers, located at 625 Court Street, Room 206, Woodland, CA. If you cannot attend the LAFCo meeting in person but desire to follow the meeting remotely, make a public comment, or comment on a specific item on the agenda, you may do so by:

- Joining through Zoom on your computer at <https://yolocounty.zoom.us/j/83450622345>, or participate by phone by calling 1-408-638-0968, Webinar ID: 834 5062 2345. Please note there is no participant code, you will just hit # again after the recording prompts you.
- If you are joining the meeting via Zoom and wish to make a comment on an item, press the "raise a hand" button. If you are joining the meeting by phone, press *9 to indicate a desire to make comment. The moderator will call you by name or phone number when it is your turn to comment. Press *6 to unmute. The Commission reserves the right to impose a reasonable limit on time afforded to any topic or to any individual speaker.
- If you wish to submit a written comment on a specific agenda item or on an item not on the agenda, please email the Commission Clerk at lafco@yolocounty.org or send to 625 Court Street, Suite 107, Woodland, CA 95695. Please include meeting date and item number. Please submit your comment by 2:00 p.m. the day prior to the meeting, if possible, to provide the Commission a reasonable opportunity to review your comment in advance of the meeting. All written comments are distributed to the Commission, filed into the record, but will not be read aloud.

Please note that LAFCo cannot guarantee that hybrid and remote options will be available due to technical limitations outside our control. For assurance of public comment, LAFCo encourages in-person or written public comments to be submitted.

Consent 4.

LAFCO

Meeting Date: 04/23/2026

Information

SUBJECT

Approve the Minutes of the February 26, 2026 and March 26, 2026 Meetings

RECOMMENDED ACTION

Approve the Minutes of the February 26, 2026 and March 26, 2026 Meetings

Attachments

4 Att A - 2/26/26 Minutes

4 Att B - 3/26/26 Minutes

Form Review

Inbox

Christine Crawford

Form Started By: Desirae Leverett

Final Approval Date: 04/15/2026

Reviewed By

Christine Crawford

Date

04/15/2026 10:10 AM

Started On: 04/15/2026 09:45 AM

YOLO LOCAL AGENCY FORMATION COMMISSION

MEETING MINUTES

February 26, 2026

The Yolo Local Agency Formation Commission met in Regular Session on February 26, 2026, at 9:00 a.m. in the Yolo County Board of Supervisors Chambers, 625 Court Street, Room 206, Woodland, California.

Voting members present were Vice Chair and County Member Oscar Villegas (acting as Chair), County Member Lucas Frerichs, City Member Gloria Partida, City Member Tania Garcia-Cadena, and Public Member Pamela Miller. Public Member Alternate Erik Vink attended via Zoom. Others present were Executive Officer Christine Crawford, Deputy Executive Officer JD Trebec, and Clerk Desirae Leverett.

CALL TO ORDER

Vice Chair Villegas, acting as Chair, called the meeting to order at 9:07 a.m.

Item № 1 Pledge

Commissioner Frerichs led the Pledge of Allegiance.

Item № 2 Roll Call

Present: Villegas, Frerichs, Partida, Garcia-Cadena, Miller

Absent: None

Item № 3 Public Comments

There were no public comments.

CONSENT

Item № 4 Oath of Office - Tania Garcia-Cadena City Member and Norma Alcalá City Member Alternate

Item № 5 Approve the Minutes of the January 29, 2026 Special Meeting

Item № 6 Review and file the Yolo LAFCo Financial Statement for Fiscal Year ending 2025

Item № 7 Correspondence

Minute Order 2026-03: The recommended actions on Consent were approved.

Motion: Frerichs **Second:** Partida

Ayes: Villegas, Frerichs, Partida **Abstained:** Garcia-Cadena, Miller

Noes: None

Regular Agenda

Item № 8 **Continued item regarding adopting updates to Yolo LAFCo Agricultural Conservation Policies addressing Strategic Work Plan item 6.4 "Consider updates to LAFCo's agricultural conservation policies, including adjusting the agricultural mitigation ratio"**

After a report by staff, the Commission discussed the proposed policy amendments. Public comment was provided by former Commissioner Bill Biasi recommending inclusion of the City of Winters within the four-mile easement radius.

The Commission adopted the staff recommendation to amend Section 4.09 to remove reference to "Central Management Area" and to revise Section 4.10(a) to reflect a four-mile easement radius from the subject city.

Minute Order 2026-04: The recommended action to amend Sections 4.09 and 4.10(a) of the Agricultural Land Mitigation Policy to remove reference to "Central Management Area" and reflect a four-mile easement radius from the subject city was approved.

Motion: Miller **Second:** Frerichs

Ayes: Villegas, Frerichs, Garcia-Cadena, Miller, Partida
Noes: None

Item № 9 **Consider authorizing an increase to the Executive Officer salary range based on the salary survey performed by Yolo County Human Resources**

After a report by staff regarding the proposed adjustment to the Executive Officer salary range, the Commission discussed the item. Public comment was provided by former Commissioner Bill Biasi recommending selection of Option 5, which included retroactive implementation.

The Commission authorized a phased salary increase with retroactive implementation.

Minute Order 2026-05: The recommended action to approve a phased salary increase implementation consisting of a 4.5% increase retroactive to July 1, 2025, and an additional 4% increase effective July 1, 2026, was approved.

Motion: Frerichs **Second:** Partida

Ayes: Villegas, Frerichs, Garcia-Cadena, Miller, Partida
Noes: None

Item № 10 **Election of Chair and Vice Chair (Feb. 1, 2026--Feb. 1, 2027)**

The Commission considered nominations for Chair and Vice Chair. There were no public comments.

Minute Order 2026-06: Gloria Partida was elected Chair and Oscar Villegas was elected Vice Chair of the Yolo Local Agency Formation Commission for a one-year term ending February 1, 2027.

Motion: Frerichs **Second:** Miller
Ayes: Villegas, Frerichs, Garcia-Cadena, Miller, Partida
Noes: None

Item № 11 **Executive Officer’s Report**

The Executive Officer provided updates regarding LAFCo’s new YouTube channel for CC and on demand streaming, CALAFCO’s LAFCO 101 and 201 sessions, and reminded the commission of the Strategic Planning Session to take place in March. No action was taken.

Item № 12 **Commissioner Reports**

There were no reports.

Item № 13 **Adjournment**

Minute Order 2026-07: By order of the acting Chair, the meeting was adjourned at 10:17 a.m.

ATTEST:

Desirae Leverett
Clerk to the Commission

YOLO LOCAL AGENCY FORMATION COMMISSION

MEETING MINUTES

March 26, 2026

The Yolo Local Agency Formation Commission met on the 26th day of March 2026, at 9:00 a.m. at the Woodland Community & Senior Center, 2001 East Street, Room B1, Woodland CA.

Voting members present were Chair and City Member Gloria Partida, County Member Lucas Frerichs, City Member Tania Garcia-Cadena, Public Member Pamela Miller, and County Member Oscar Villegas. Public Member Alternate Erik Vink was present and participated in the Strategic Planning Session.

Others present were Executive Officer Christine Crawford, Deputy Executive Officer JD Trebec, and Clerk Desirae Leverett.

CALL TO ORDER

Chair Partida called the meeting to order at 9:02 a.m.

Item № 1 Pledge

Commissioner Villegas led the Pledge of Allegiance.

Item № 2 Roll Call

Present: Frerichs, Garcia-Cadena, Miller, Villegas, Partida

Absent: None

Item № 3 Public Comments

There were no public comments.

REGULAR

Item № 4 Conduct Leadership and Priority Setting Session. The Commission is expected to generally discuss a review of LAFCo goals and accomplishments, future priorities, and next steps.

Minute Order 2026-08: No action was taken. The Commission, along with a facilitator and staff, conducted the Leadership and Priority Setting Session, generally discussing a review of LAFCo goals and accomplishments, future priorities, and next steps.

Item No 5 **Adjournment**

Minute Order 2026-09: The meeting was adjourned at 12:05 p.m.

ATTEST:

Desirae Leverett
Clerk to the Commission

LAFCO

Meeting Date: 04/23/2026

Information

SUBJECT

Fiscal Year 2025/26 Third Quarter Financial Update

RECOMMENDED ACTION

Review and file Fiscal Year 2025/26 Third Quarter Financial Update

REASONS FOR RECOMMENDED ACTION

The intent of the quarterly financial report is to provide the Commission with an update on LAFCo's financial performance during the prior quarter as compared to the adopted budget and to discuss any issues as appropriate. This practice was recommended during a previous audit as an additional safeguard to ensure sound financial management, given the small size of the LAFCo staff. In accordance with LAFCo Administrative Policies and Procedures, the Commission adopts the final budget and is authorized to make adjustments as appropriate.

BACKGROUND

The LAFCo FY 2025/26 budget was adopted on May 22, 2025. As of the end of the third quarter, LAFCo remains on track with respect to both revenues and expenditures.

REVENUE

LAFCo has received 101% of its budgeted revenue with the addition of \$5,557 of investment earnings. Additional revenue received during the third quarter that was not originally budgeted is \$6,498, which includes LAFCo fees related to the Esparto Community Services District annexation proposal and completion of contracted services for Yolo County Department of Community Services.

EXPENDITURE

During the third quarter of FY 2025/26, LAFCo's expenditures totaled \$444,044 (64.2%) of the budgeted \$691,291. LAFCo expended \$370,343 (68.4%) under Salaries and Benefits and \$73,701 (61.3%) under Services and Supplies. For Salaries and Benefits, the workers' comp insurance remains slightly over budget due to a rate increase. Otherwise, everything is on budget (61.3%). The majority of expenditures for professional services, publishing notices, and a staff workshop are anticipated to occur in the final quarter of the fiscal year.

BUDGET REPORTS

The Budget Status Summary (Attachment A) is an easy-to-read summary of the budget. The General Ledger Report (Attachment B) shows a running balance of all transactions, including both revenue and expenditure amounts.

Attachments

5 Att A - Q3 Budget Status Summary

5 Att B - Q3 General Ledger Report

Form Review

Inbox

Christine Crawford

Form Started By: Desirae Leverett

Final Approval Date: 04/15/2026

Reviewed By

Christine Crawford

Date

04/15/2026 10:10 AM

Started On: 04/15/2026 07:56 AM

Item 5 - Attachment A

LAFCO BUDGET - 3rd QUARTER BUDGET STATUS SUMMARY

FISCAL YEAR 2025/26

Account #	Account Name	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Year to Date	FY 25/26 Budget	% Budget
REVENUES								
403100	INVESTMENT EARNINGS-POOL	\$ -	\$ 5,485	\$ 72		\$ 5,557	\$ 3,000	185.22%
430020	OTHER GOVT AGENCY-COUNTY	276,117	-	-		276,117	276,117	100%
430023	OTHER GOVT AGENCY-WEST SACRAMENTO	96,075	-	-		96,075	96,075	100%
430025	OTHER GOVT AGENCY-WOODLAND	85,828	-	-		85,828	85,828	100%
430027	OTHER GOVT AGENCY-WINTERS	8,970	-	-		8,970	8,970	100%
430029	OTHER GOVT AGENCY-DAVIS	85,245	-	-		85,245	85,245	100%
440520	OTH CHRG FR SVC-LAFCO FEES	1,450	1,031	6,498		8,979	-	0.00%
470999	USE FUND BALANCE AVAILABLE-BUDGET ONLY	136,056				136,056	136,056	
	TOTAL AGENCY COST						\$ 552,235	
	TOTAL OTHER LISTED SOURCES						\$ 139,056	
	TOTAL FINANCING SOURCES	\$ 689,741	\$ 6,515	\$ 6,570	\$ -	\$ 702,826	\$ 691,291	101.67%

LAFCO BUDGET - #3rd QUARTER BUDGET STATUS SUMMARY

FISCAL YEAR 2025/26

Account #	Account Name	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Year to Date	FY 25/26 Budget	% Budget
SALARIES AND BENEFITS								
500100	REGULAR EMPLOYEES	\$ 56,514	\$ 79,072	\$ 85,562		\$ 221,148	\$ 301,581	73.33%
500110	EXTRA HELP	\$ 5,126	\$ 1,013	\$ 543		\$ 6,683	\$ 15,000	44.55%
501100	RETIREMENT (CALPERS)	\$ 20,777	\$ 22,652	\$ 27,884		\$ 71,313	\$ 106,970	66.67%
501110	SOCIAL SECURITY TAX (OASDI)	\$ 4,127	\$ 5,331	\$ 5,572		\$ 15,031	\$ 23,758	63.27%
501120	MEDICARE TAX	\$ 965	\$ 1,247	\$ 1,303		\$ 3,515	\$ 5,420	64.86%
501130	HEALTH INSURANCE (Life Ins/EAP/in-lieu)	\$ 1,140	\$ 963	\$ 54		\$ 2,157	\$ 4,150	51.97%
501150	OPEB - RETIREE HEALTH INSURANCE	\$ 3,258	\$ 3,552	\$ 4,355		\$ 11,166	\$ 15,381	72.59%
501170	UNEMPLOYMENT INSURANCE	\$ -	\$ 99	\$ -		\$ 99	\$ 185	53.51%
501180	WORKERS' COMP INSURANCE	\$ 538	\$ -	\$ -		\$ 538	\$ 500	107.60%
501190	OTHER EMPLOYEE BENEFITS	\$ 8,288	\$ 13,167	\$ 17,238		\$ 38,693	\$ 68,152	56.77%
	TOTAL SALARY & BENEFITS	\$ 100,735	\$ 127,096	\$ 142,512	\$ -	\$ 370,343	\$ 541,097	68.44%
SERVICES AND SUPPLIES								
510025	COMMUNICATIONS - INTERNAL CHARGE	\$ 522	\$ 522	\$ 522		\$ 1,566	\$ 2,025	77.33%
510030	FOOD	\$ -	\$ -	\$ -		\$ -	\$ -	0.00%
510051	INSURANCE-PUBLIC LIABILITY	\$ 613	\$ -	\$ -		\$ 613	\$ 613	100.00%
510070	MAINTENANCE-EQUIPMENT	\$ -	\$ -	\$ -		\$ -	\$ 500	0.00%
510071	MAINTENANCE-BLDG IMPROVEMENT	\$ -	\$ 2,896	\$ -		\$ 2,896	\$ 3,150	91.94%
510090	MEMBERSHIPS	\$ 4,912	\$ 1,398	\$ -		\$ 6,310	\$ 7,200	87.64%
510110	OFFICE EXPENSE	\$ 87	\$ 269	\$ 302		\$ 657	\$ 750	87.65%
510111	OFFICE EXP-POSTAGE	\$ -	\$ -	\$ -		\$ -	\$ 500	0.00%
510120	IT SERVICE-DEPARTMENT SYSTEM MAINTENANC	\$ -	\$ -	\$ 0		\$ -	\$ 3,000	0.00%
510121	IT SERVICES-ERP (Enterprise/Resource/Planning)	\$ 1,175	\$ 1,175	\$ 1,175		\$ 3,525	\$ 4,758	74.09%
510122	IT SERVICES-CONNECTIVITY	\$ 1,444	\$ 1,444	\$ 1,444		\$ 4,332	\$ 5,740	75.47%
510150	COUNTY A-87 CHARGES	\$ -	\$ -	\$ 24,046		\$ 24,046	\$ 24,046	100.00%
510160	PUBLICATIONS AND LEGAL NOTICES	\$ 304	\$ -	\$ 84		\$ 387	\$ 1,500	25.83%
510170	RENTS AND LEASES - EQUIPMENT	\$ 11	\$ 12	\$ 6		\$ 30	\$ 100	29.85%
510173	RENTS INTERNAL CHARGE (Records Storage-Archives)	\$ -	\$ -	\$ -		\$ -	\$ 1,650	0.00%
510180	TRAINING	\$ 2,100	\$ 825	\$ -		\$ 2,925	\$ 5,000	58.50%
510190	MINOR EQUIPMENT (Computers)	\$ 1,775	\$ -	\$ -		\$ 1,775	\$ 1,662	0.00%
510200	TRANSPORTATION AND TRAVEL	\$ 575	\$ 3,060	\$ 732		\$ 4,367	\$ 8,000	54.58%
510251	PROF & SPEC SVC-AUDITING & ACCOUNTING	\$ -	\$ -	\$ -		\$ -	\$ -	0.00%
510252	PROF & SPEC SVC-INFO TECH SERVICES	\$ 2,520	\$ 220	\$ 130		\$ 2,870	\$ 8,000	35.88%
510256	PROF & SPEC SVC-LEGAL SERVICES	\$ -	\$ -	\$ 3,400		\$ 3,400	\$ 12,000	28.33%
510275	PROF & SPEC SVC-OTHER	\$ 7,988	\$ -	\$ 6,014		\$ 14,001	\$ 30,000	46.67%
	TOTAL SERVICES & SUPPLIES	\$ 24,025	\$ 11,821	\$ 37,855	\$ -	\$ 73,701	\$ 120,194	61.32%
OTHER CHARGES								
526601	PAYMENTS TO OTHER GOVERNMENT INSTITUTIONS	\$ -	\$ -	\$ -		\$ -	\$ -	0.00%
	TOTAL OTHER CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
OTHER FINANCING USES								
590100	APPROP FOR CONTINGENCY	\$ -	\$ -	\$ -		\$ -	\$ 25,000	0.00%
590999	CONTRIBUTIONS TO FUND BALANCE	\$ -	\$ -	\$ -		\$ -	\$ 5,000	0.00%
	TOTAL OTHER FINANCING USES	\$ -	\$ 11,821	\$ 37,855	\$ -	\$ -	\$ 30,000	0.00%
	TOTAL EXPENDITURES	\$ 124,760	\$ 150,738	\$ 218,221	\$ -	\$ 444,044	\$ 691,291	64.23%

Item 5 - Attachment B

PostingDate	Account	Description	Amount	Event Code	Account Totals
ACCOUNT 205076 EMPLOYEES SHARE CLEARING					
02/27/2026	205076		48.04	P1	
02/27/2026	205076		54.36	P1	
02/27/2026	205076		13.69	P1	
03/27/2026	205076		89.27	P1	
03/27/2026	205076		54.36	P1	
03/27/2026	205076		13.69	P1	273.41
ACCOUNT 403100 INVESTMENTS EARNINGS - POOL					
01/01/2026	403100	Q2 INTEREST APPORTIONMENT FEE	182.84	JE	
01/01/2026	403100	Q2 INTEREST APPORTIONMENT	-5739.69	JE	-5556.85
ACCOUNT 440520 OTHER CHARGES FOR SERVICES - LAFCO FEES					
02/04/2026	440520	JD Trebec-Reimburse LAFCo DCS Work FY 2025-26 Q2	-566.94	JE	
03/31/2026	440520	JD Trebec-Reimburse LAFCo DCS Work FY 2025-26 Q3	-1030.80	JE	
03/06/2026	440520	26-01 Esparto CSD Deposit Annexation - Deposit	-4900.00	CL	-6497.74
ACCOUNT 500100 REGULAR EMPLOYEES					
01/16/2026	500100	Expense accrual	136.94	PW	
01/16/2026	500100	Expense accrual	1232.50	PW	
01/16/2026	500100	Expense accrual	25.00	PW	
01/16/2026	500100	Expense accrual	702.99	PW	
01/16/2026	500100	Expense accrual	468.66	PW	
01/16/2026	500100	Expense accrual	271.99	PW	
01/16/2026	500100	Expense accrual	117.16	PW	
01/16/2026	500100	Expense accrual	2238.69	PW	
01/16/2026	500100	Expense accrual	1004.27	PW	
01/16/2026	500100	Expense accrual	543.60	PW	
01/16/2026	500100	Expense accrual	4348.80	PW	
01/16/2026	500100	Expense accrual	543.60	PW	
03/13/2026	500100	Expense accrual	1369.44	PW	
03/13/2026	500100	Expense accrual	25.00	PW	
03/13/2026	500100	Expense accrual	117.16	PW	
03/13/2026	500100	Expense accrual	4686.60	PW	
03/13/2026	500100	Expense accrual	5436.00	PW	
03/27/2026	500100	Expense accrual	1369.44	PW	
03/27/2026	500100	Expense accrual	25.00	PW	
03/27/2026	500100	Expense accrual	122.46	PW	
03/27/2026	500100	Expense accrual	4495.94	PW	
03/27/2026	500100	Expense accrual	95.40	PW	
03/27/2026	500100	Expense accrual	3704.75	PW	
03/27/2026	500100	Expense accrual	105.85	PW	

03/27/2026	500100	Expense accrual	402.36	PW	
03/27/2026	500100	Expense accrual	339.75	PW	
03/27/2026	500100	Expense accrual	4892.40	PW	
03/27/2026	500100	Expense accrual	203.85	PW	
01/30/2026	500100	Expense accrual	136.94	PW	
01/30/2026	500100	Expense accrual	1232.50	PW	
01/30/2026	500100	Expense accrual	25.00	PW	
01/30/2026	500100	Expense accrual	468.66	PW	
01/30/2026	500100	Expense accrual	117.16	PW	
01/30/2026	500100	Expense accrual	4217.94	PW	
01/30/2026	500100	Expense accrual	543.60	PW	
01/30/2026	500100	Expense accrual	4790.48	PW	
01/30/2026	500100	Expense accrual	101.93	PW	
01/02/2026	500100	Expense accrual	136.94	PW	
01/02/2026	500100	Expense accrual	1232.50	PW	
01/02/2026	500100	Expense accrual	25.00	PW	
01/02/2026	500100	Expense accrual	1874.64	PW	
01/02/2026	500100	Expense accrual	468.66	PW	
01/02/2026	500100	Expense accrual	117.16	PW	
01/02/2026	500100	Expense accrual	2175.92	PW	
01/02/2026	500100	Expense accrual	167.38	PW	
01/02/2026	500100	Expense accrual	1630.80	PW	
01/02/2026	500100	Expense accrual	1087.20	PW	
01/02/2026	500100	Expense accrual	543.60	PW	
01/02/2026	500100	Expense accrual	2174.40	PW	
02/13/2026	500100	Expense accrual	1369.44	PW	
02/13/2026	500100	Expense accrual	25.00	PW	
02/13/2026	500100	Expense accrual	117.16	PW	
02/13/2026	500100	Expense accrual	4686.60	PW	
02/13/2026	500100	Expense accrual	5436.00	PW	
02/27/2026	500100	Expense accrual	136.94	PW	
02/27/2026	500100	Expense accrual	1232.50	PW	
02/27/2026	500100	Expense accrual	25.00	PW	
02/27/2026	500100	Expense accrual	468.66	PW	
02/27/2026	500100	Expense accrual	117.16	PW	
02/27/2026	500100	Expense accrual	4217.94	PW	
02/27/2026	500100	Expense accrual	543.60	PW	
02/27/2026	500100	Expense accrual	4348.80	PW	
02/27/2026	500100	Expense accrual	543.60	PW	85562.41
ACCOUNT 500110 EXTRA HELP					
03/13/2026	500110	Expense accrual	271.50	PW	
03/27/2026	500110	Expense accrual	271.50	PW	543.00

ACCOUNT 501100 RETIREMENT

01/16/2026 501100	Expense accrual	136.67	PD
01/16/2026 501100	Expense accrual	322.37	PD
01/16/2026 501100	Expense accrual	479.42	PD
01/16/2026 501100	Expense accrual	1130.81	PD
01/16/2026 501100	Expense accrual	542.51	PD
01/16/2026 501100	Expense accrual	1279.63	PD
03/13/2026 501100	Expense accrual	136.67	PD
03/13/2026 501100	Expense accrual	322.37	PD
03/13/2026 501100	Expense accrual	479.42	PD
03/13/2026 501100	Expense accrual	1130.81	PD
03/13/2026 501100	Expense accrual	542.51	PD
03/13/2026 501100	Expense accrual	1279.63	PD
03/27/2026 501100	Expense accrual	136.67	PD
03/27/2026 501100	Expense accrual	322.37	PD
03/27/2026 501100	Expense accrual	890.89	PD
03/27/2026 501100	Expense accrual	2101.36	PD
03/27/2026 501100	Expense accrual	542.51	PD
03/27/2026 501100	Expense accrual	1279.63	PD
01/30/2026 501100	Expense accrual	136.67	PD
01/30/2026 501100	Expense accrual	322.37	PD
01/30/2026 501100	Expense accrual	479.42	PD
01/30/2026 501100	Expense accrual	1130.81	PD
01/30/2026 501100	Expense accrual	542.51	PD
01/30/2026 501100	Expense accrual	1279.64	PD
02/13/2026 501100		-48.04	P1
02/13/2026 501100		-54.36	P1
02/13/2026 501100		-13.69	P1
03/13/2026 501100		-48.04	P1
03/13/2026 501100		-54.36	P1
03/13/2026 501100		-13.69	P1
01/02/2026 501100	Expense accrual	136.67	PD
01/02/2026 501100	Expense accrual	322.37	PD
01/02/2026 501100	Expense accrual	479.42	PD
01/02/2026 501100	Expense accrual	1130.81	PD
01/02/2026 501100	Expense accrual	542.51	PD
01/02/2026 501100	Expense accrual	1279.63	PD
02/27/2026 501100		-48.04	P1
02/27/2026 501100		-54.36	P1
02/27/2026 501100		-13.69	P1
01/16/2026 501100		-48.04	P1
01/16/2026 501100		-54.36	P1

01/16/2026	501100		-13.69	P1	
01/02/2026	501100		-48.04	P1	
01/02/2026	501100		-54.36	P1	
01/02/2026	501100		-13.69	P1	
02/13/2026	501100	Expense accrual	136.67	PD	
02/13/2026	501100	Expense accrual	322.37	PD	
02/13/2026	501100	Expense accrual	479.42	PD	
02/13/2026	501100	Expense accrual	1130.81	PD	
02/13/2026	501100	Expense accrual	542.51	PD	
02/13/2026	501100	Expense accrual	1279.63	PD	
02/27/2026	501100	Expense accrual	136.67	PD	
02/27/2026	501100	Expense accrual	322.37	PD	
02/27/2026	501100	Expense accrual	479.42	PD	
02/27/2026	501100	Expense accrual	1130.81	PD	
02/27/2026	501100	Expense accrual	542.51	PD	
02/27/2026	501100	Expense accrual	1279.63	PD	
03/27/2026	501100		-89.27	P1	
03/27/2026	501100		-54.36	P1	
03/27/2026	501100		-13.69	P1	27884.13
ACCOUNT 501110 OASDI - SOCIAL SECURITY					
01/16/2026	501110	Expense accrual	105.14	PD	
01/16/2026	501110	Expense accrual	276.58	PD	
01/16/2026	501110	Expense accrual	379.07	PD	
03/13/2026	501110	Expense accrual	105.14	PD	
03/13/2026	501110	Expense accrual	16.83	PD	
03/13/2026	501110	Expense accrual	276.59	PD	
03/13/2026	501110	Expense accrual	375.96	PD	
03/27/2026	501110	Expense accrual	105.14	PD	
03/27/2026	501110	Expense accrual	16.84	PD	
03/27/2026	501110	Expense accrual	526.01	PD	
03/27/2026	501110	Expense accrual	375.97	PD	
01/30/2026	501110	Expense accrual	84.91	PD	
01/30/2026	501110	Expense accrual	299.38	PD	
01/30/2026	501110	Expense accrual	337.03	PD	
01/02/2026	501110	Expense accrual	105.14	PD	
01/02/2026	501110	Expense accrual	276.59	PD	
01/02/2026	501110	Expense accrual	394.56	PD	
02/13/2026	501110	Expense accrual	105.14	PD	
02/13/2026	501110	Expense accrual	276.59	PD	
02/13/2026	501110	Expense accrual	375.97	PD	
02/27/2026	501110	Expense accrual	105.14	PD	
02/27/2026	501110	Expense accrual	276.58	PD	

02/27/2026	501110	Expense accrual	375.96	PD	5572.26
ACCOUNT 501120 FICA/ MEDICARE					
01/16/2026	501120	Expense accrual	24.59	PD	
01/16/2026	501120	Expense accrual	64.68	PD	
01/16/2026	501120	Expense accrual	88.65	PD	
03/13/2026	501120	Expense accrual	24.58	PD	
03/13/2026	501120	Expense accrual	3.94	PD	
03/13/2026	501120	Expense accrual	64.68	PD	
03/13/2026	501120	Expense accrual	87.92	PD	
03/27/2026	501120	Expense accrual	24.59	PD	
03/27/2026	501120	Expense accrual	3.93	PD	
03/27/2026	501120	Expense accrual	123.02	PD	
03/27/2026	501120	Expense accrual	87.93	PD	
01/30/2026	501120	Expense accrual	19.86	PD	
01/30/2026	501120	Expense accrual	70.02	PD	
01/30/2026	501120	Expense accrual	78.82	PD	
01/02/2026	501120	Expense accrual	24.59	PD	
01/02/2026	501120	Expense accrual	64.69	PD	
01/02/2026	501120	Expense accrual	92.28	PD	
02/13/2026	501120	Expense accrual	24.59	PD	
02/13/2026	501120	Expense accrual	64.68	PD	
02/13/2026	501120	Expense accrual	87.93	PD	
02/27/2026	501120	Expense accrual	24.59	PD	
02/27/2026	501120	Expense accrual	64.69	PD	
02/27/2026	501120	Expense accrual	87.93	PD	1303.18
ACCOUNT 501130 HEALTH INSURANCE					
01/16/2026	501130	Expense accrual	1.50	PD	
01/16/2026	501130	Expense accrual	1.50	PD	
01/16/2026	501130	Expense accrual	1.50	PD	
01/16/2026	501130	Expense accrual	1.50	PD	
01/16/2026	501130	Expense accrual	1.50	PD	
03/13/2026	501130	Expense accrual	1.50	PD	
03/13/2026	501130	Expense accrual	1.50	PD	
03/13/2026	501130	Expense accrual	1.50	PD	
03/13/2026	501130	Expense accrual	1.50	PD	
03/13/2026	501130	Expense accrual	1.50	PD	
03/27/2026	501130	Expense accrual	1.50	PD	
03/27/2026	501130	Expense accrual	1.50	PD	
03/27/2026	501130	Expense accrual	1.50	PD	
03/27/2026	501130	Expense accrual	1.50	PD	

03/27/2026	501130	Expense accrual	1.50	PD	
03/27/2026	501130	Expense accrual	1.50	PD	
01/02/2026	501130	Expense accrual	1.50	PD	
01/02/2026	501130	Expense accrual	1.50	PD	
01/02/2026	501130	Expense accrual	1.50	PD	
01/02/2026	501130	Expense accrual	1.50	PD	
01/02/2026	501130	Expense accrual	1.50	PD	
01/02/2026	501130	Expense accrual	1.50	PD	
02/13/2026	501130	Expense accrual	1.50	PD	
02/13/2026	501130	Expense accrual	1.50	PD	
02/13/2026	501130	Expense accrual	1.50	PD	
02/13/2026	501130	Expense accrual	1.50	PD	
02/13/2026	501130	Expense accrual	1.50	PD	
02/13/2026	501130	Expense accrual	1.50	PD	
02/27/2026	501130	Expense accrual	1.50	PD	
02/27/2026	501130	Expense accrual	1.50	PD	
02/27/2026	501130	Expense accrual	1.50	PD	
02/27/2026	501130	Expense accrual	1.50	PD	
02/27/2026	501130	Expense accrual	1.50	PD	
02/27/2026	501130	Expense accrual	1.50	PD	54.00
ACCOUNT 501150 OPEB - RETIREE HEALTH INSURANCE					
01/16/2026	501150	Expense accrual	69.84	PD	
01/16/2026	501150	Expense accrual	244.99	PD	
01/16/2026	501150	Expense accrual	277.24	PD	
03/13/2026	501150	Expense accrual	69.84	PD	
03/13/2026	501150	Expense accrual	244.99	PD	
03/13/2026	501150	Expense accrual	277.24	PD	
03/27/2026	501150	Expense accrual	69.84	PD	
03/27/2026	501150	Expense accrual	455.26	PD	
03/27/2026	501150	Expense accrual	277.24	PD	
01/30/2026	501150	Expense accrual	69.84	PD	
01/30/2026	501150	Expense accrual	244.99	PD	
01/30/2026	501150	Expense accrual	277.24	PD	
01/02/2026	501150	Expense accrual	69.84	PD	
01/02/2026	501150	Expense accrual	244.99	PD	
01/02/2026	501150	Expense accrual	277.24	PD	
02/13/2026	501150	Expense accrual	69.84	PD	
02/13/2026	501150	Expense accrual	244.99	PD	
02/13/2026	501150	Expense accrual	277.24	PD	
02/27/2026	501150	Expense accrual	69.84	PD	
02/27/2026	501150	Expense accrual	244.99	PD	
02/27/2026	501150	Expense accrual	277.24	PD	4354.76

ACCOUNT 501190 OTHER EMPLOYEE BENEFITS

01/16/2026	501190	Expense accrual	48.64	PW	
01/16/2026	501190	Expense accrual	326.38	PW	
01/16/2026	501190	Expense accrual	100.00	PD	
01/16/2026	501190	Expense accrual	1178.18	PW	
01/16/2026	501190	Expense accrual	16.67	PD	
01/16/2026	501190	Expense accrual	33.33	PD	
01/16/2026	501190	Expense accrual	550.24	PW	
01/16/2026	501190	Expense accrual	627.94	PW	
03/13/2026	501190	Expense accrual	48.64	PW	
03/13/2026	501190	Expense accrual	326.38	PW	
03/13/2026	501190	Expense accrual	100.00	PD	
03/13/2026	501190	Expense accrual	1178.18	PW	
03/13/2026	501190	Expense accrual	550.24	PW	
03/13/2026	501190	Expense accrual	627.94	PW	
03/27/2026	501190	Expense accrual	48.64	PW	
03/27/2026	501190	Expense accrual	326.38	PW	
03/27/2026	501190	Expense accrual	1178.18	PW	
03/27/2026	501190	Expense accrual	550.24	PW	
03/27/2026	501190	Expense accrual	627.94	PW	
01/02/2026	501190	Expense accrual	48.64	PW	
01/02/2026	501190	Expense accrual	326.38	PW	
01/02/2026	501190	Expense accrual	100.00	PD	
01/02/2026	501190	Expense accrual	1178.18	PW	
01/02/2026	501190	Expense accrual	100.00	PD	
01/02/2026	501190	Expense accrual	200.00	PD	
01/02/2026	501190	Expense accrual	550.24	PW	
01/02/2026	501190	Expense accrual	627.94	PW	
02/13/2026	501190	Expense accrual	48.64	PW	
02/13/2026	501190	Expense accrual	326.38	PW	
02/13/2026	501190	Expense accrual	100.00	PD	
02/13/2026	501190	Expense accrual	1178.18	PW	
02/13/2026	501190	Expense accrual	550.24	PW	
02/13/2026	501190	Expense accrual	627.94	PW	
02/27/2026	501190	Expense accrual	48.64	PW	
02/27/2026	501190	Expense accrual	326.38	PW	
02/27/2026	501190	Expense accrual	100.00	PD	
02/27/2026	501190	Expense accrual	1178.18	PW	
02/27/2026	501190	Expense accrual	550.24	PW	
02/27/2026	501190	Expense accrual	627.94	PW	17238.28

ACCOUNT 510025 COMMUNICATIONS INTERNAL CHARGE

03/01/2026	510025	FY25/26 Q3 TELECOM CHARGE	522.00	JE	522.00
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ACCOUNT 510110 OFFICE EXPENSE					
01/08/2026	510110	30125 - BLUE TRITON BRANDS INC	29.97	AD	
02/03/2026	510110	10058 - STAPLES CONTRACT & COMMERCIAL	91.79	AD	
02/03/2026	510110	10380 - US BANCORP CARD SERVICES INC	179.99	AD	301.75
ACCOUNT 510121 IT SERVICES - ERP					
03/01/2026	510121	FY25/26 Q3 ERP CHARGE	1175.00	JE	1175.00
ACCOUNT 510122 IT SERVICES - CONNECTIVITY					
03/01/2026	510122	FY25/26 Q3 CONNECTIVITY CHARGE	1444.00	JE	1444.00
ACCOUNT 510150 COUNT A-87 CHARGES					
03/31/2026	510150	FY25-26-A-87 CHARGES-LAFCO	24046.00	JE	24046.00
ACCOUNT 510160 PUBLICATIONS AND LEGAL NOTICES					
01/29/2026	510160	10118 - DAVIS ENTERPRISE	83.66	AD	83.66
ACCOUNT 510170 RENTS AND LEASES - EQUIPMENT					
01/08/2026	510170	30125 - BLUE TRITON BRANDS INC	5.99	AD	
01/08/2026	510170	30125 - BLUE TRITON BRANDS INC	0.48	AD	6.47
ACCOUNT 510200 TRANSPORTATION AND TRAVEL					
03/04/2026	510200	12674 - CHRISTINE CRAWFORD	88.20	AD	
01/20/2026	510200	11182 - LUCAS A HARTUNG-FRERICHS	643.42	AD	731.62
ACCOUNT 510252 PROF & SPEC SVC - INFO TECH SERVICES					
03/01/2026	510252	16728 - WIZIX TECHNOLOGY GROUP INC	130.46	AD	130.46
ACCOUNT 510256 PROF & SPEC SVC - LEGAL SERVICES					
02/03/2026	510256	Professional Services E. May Q1 & 2 FY25-26	3400.00	JE	3400.00
ACCOUNT 510275 PROF & SPEC SVC - OTHER					
02/24/2026	510275	29864 - RSG, INC	3426.25	AD	
01/15/2026	510275	30286 - ARDENIS SOLUTIONS LLC	2587.50	AD	6013.75
ACCOUNT 100000 CASH IN TREASURY					
01/16/2026	100000	To zone balancing entry	116.09	ZB	
03/13/2026	100000	To zone balancing entry	-20185.20	ZB	
03/01/2026	100000	To zone balancing entry	-1175.00	ZB	
03/01/2026	100000	To zone balancing entry	-1444.00	ZB	
03/12/2026	100000	To zone balancing entry	-3514.45	ZB	
02/27/2026	100000	To zone balancing entry	-19892.95	ZB	
03/06/2026	100000	To zone balancing entry	3426.25	ZB	
03/06/2026	100000	To zone balancing entry	4900.00	ZB	
01/30/2026	100000	To zone balancing entry	-17007.72	ZB	
03/31/2026	100000	To zone balancing entry	-24046.00	ZB	
02/12/2026	100000	To zone balancing entry	-91.79	ZB	
02/13/2026	100000	To zone balancing entry	-19892.96	ZB	
01/01/2026	100000	To zone balancing entry	5739.69	ZB	
01/02/2026	100000	To zone balancing entry	-20215.91	ZB	
02/13/2026	100000	To zone balancing entry	116.09	ZB	
02/04/2026	100000	To zone balancing entry	566.94	ZB	

02/05/2026	100000	To zone balancing entry	-263.65	ZB	
02/26/2026	100000	To zone balancing entry	-3572.31	ZB	
03/31/2026	100000	To zone balancing entry	1030.80	ZB	
01/22/2026	100000	To zone balancing entry	-3230.92	ZB	
01/16/2026	100000	To zone balancing entry	-19946.77	ZB	
01/01/2026	100000	To zone balancing entry	-182.84	ZB	
01/02/2026	100000	To zone balancing entry	116.09	ZB	
03/27/2026	100000	To zone balancing entry	-26108.28	ZB	
02/03/2026	100000	To zone balancing entry	-3400.00	ZB	
02/19/2026	100000	To zone balancing entry	146.06	ZB	
03/01/2026	100000	To zone balancing entry	-522.00	ZB	
03/26/2026	100000	To zone balancing entry	-130.46	ZB	
02/12/2026	100000	To zone balancing entry	-36.44	ZB	
03/13/2026	100000	To zone balancing entry	116.09	ZB	-168585.55
ACCOUNT 200000 ACCOUNTS PAYABLE					
01/20/2026	200000	Accounts payable accrual	-643.42	AC	
03/12/2026	200000	Payment Accrual	88.20	AP	
03/12/2026	200000	Payment Accrual	3426.25	AP	
01/29/2026	200000	Accounts payable accrual	-83.66	AC	
02/03/2026	200000	Accounts payable accrual	-91.79	AC	
03/06/2026	200000	Void Payment	-3426.25	VP	
02/12/2026	200000	Payment Accrual	5.99	AP	
02/12/2026	200000	Payment Accrual	0.48	AP	
02/12/2026	200000	Payment Accrual	29.97	AP	
02/24/2026	200000	Accounts payable accrual	-3426.25	AC	
02/05/2026	200000	Payment Accrual	83.66	AP	
02/05/2026	200000	Payment Accrual	179.99	AP	
01/08/2026	200000	Accounts payable accrual	-5.99	AC	
01/08/2026	200000	Accounts payable accrual	-0.48	AC	
01/08/2026	200000	Accounts payable accrual	-29.97	AC	
02/19/2026	200000	Void Payment	-146.06	VP	
02/26/2026	200000	Payment Accrual	146.06	AP	
02/26/2026	200000	Payment Accrual	3426.25	AP	
01/22/2026	200000	Payment Accrual	643.42	AP	
01/22/2026	200000	Payment Accrual	2587.50	AP	
01/15/2026	200000	Accounts payable accrual	-2587.50	AC	
03/01/2026	200000	Accounts payable accrual	-130.46	AC	
03/04/2026	200000	Accounts payable accrual	-88.20	AC	
02/03/2026	200000	Accounts payable accrual	-179.99	AC	
03/26/2026	200000	Payment Accrual	130.46	AP	
02/12/2026	200000	Payment Accrual	91.79	AP	0.00

General Ledger Code

AC	Vendor Invoice Accrual
AD	Vendor Invoicer Distribution
AP	Vendor Payment
CL	Banking Transaction
JE	Journal Entry
PD	Employee Payroll Deduction
PW	Employee Payroll Wages
ZB	Interzone Balancing

Consent 6.

LAFCO

Meeting Date: 04/23/2026

Information

SUBJECT

Correspondence

RECOMMENDED ACTION

Receive and file the following correspondence:

- a. CALAFCO Quarterly Update (March 6, 2026)
 - b. Colantuono Highsmith Whatley 2026 Newsletter
-

Attachments

6 Att A - CALAFCO Quarterly Update

6 Att B - CHW Newsletter

Form Review

Inbox

Christine Crawford

Form Started By: Desirae Leverett

Final Approval Date: 04/15/2026

Reviewed By

Christine Crawford

Date

04/15/2026 10:27 AM

Started On: 04/15/2026 09:45 AM

Four months into this role, I want to share where we are and what you should expect next. Since November, the focus has been steady progress – getting our footing, tightening communication, and moving forward without disruption.

HERE'S WHERE THAT STANDS.

Board Structure Changes: At the February Special Business Meeting, members overwhelmingly approved two governance changes: allowing Executive Officers to serve as voting Board members and eliminating Board “seat type” categories. Those changes take effect with the 2026 election cycle. These proposals didn't come out of nowhere. They came from real conversations across the state. When the feedback was consistent, we moved forward.

Due Structure Review: Another theme I heard repeatedly is that the current dues model – partially based on county population – may no longer reflect today's realities. There are no changes underway, but we should approach the discussion thoughtfully, starting at the May Board Meeting.

Legislative Involvement Back in the Forefront: On the legislative side, engagement is growing. The January Legislative Committee meeting had 38 attendees. That level of participation tells me members want to stay informed and involved. The Legislative Committee has standing meetings scheduled, and member LAFCOs (staff and commissioners) are welcome to attend. I will begin providing more consistent updates on legislation affecting LAFCOs statewide. The goal is to have CALAFCO sponsor legislation that matters starting next year. We're building that foundation now.

More Fiscal Transparency: Financial reporting is another area we're tightening up. I recently retained a CPA to help reorganize and simplify our budget structure. Beginning in May, the Board will start receiving clearer budget-to-actual reports. The goal is simple: clean data and a realistic FY 2026-27 budget.

Educational Events are a Pillar for CALAFCO:

Education and engagement remain strong. CALAFCO-U continues to draw solid participation, and the next session is scheduled for April. The 2026 Staff Workshop will take place May 6-8 in Pismo Beach. We've built time into the program for substantive governance conversations and practical operational discussions – the kind most useful once everyone is back home.

LAFCO Outreach: I've also continued meeting with LAFCOs, both members and nonmembers, to listen and share updates. Those conversations matter. They help ensure that CALAFCO's direction reflects what's happening on the ground. If your Commission would like a visit or an update, I'm always happy to connect

SO, WHAT'S NEXT: Between now and May, our focus is straightforward:

- 1) Implement clearer financial reporting.
- 2) Deliver a strong Staff Workshop.
- 3) Explore *practical* website improvements that improve usability and organization.

CALAFCO is in a good place. Now it's about doing the work well and doing it consistently. As always, I welcome your thoughts.

Michelle McIntyre

Item 6 - Attachment B

Newsletter | Winter 2026

COLANTUONO
HIGHSMITH
WHATLEY, PC

Update on Public Law Video Streaming Taxes As New Revenue Source

By Michael G. Colantuono, Esq.

A recent decision of the Ventura panel of the Court of Appeal has identified a new revenue source for California's cities and counties – video streaming taxes.

Disney Platform Distribution, Inc. v. City of Santa Barbara arose when the City interpreted its utility's users tax provisions taxing cable television and other "video services" to reach streaming services, which have replaced cable television as the primary means by which Californians obtain paid television services in recent years. It issued deficiency notices for unpaid taxes, penalties, and interest over the previous three years, contending the streaming services were subject to the City's tax. Disney appealed to the City Administrator who appointed a retired Court of Appeal Justice to conduct the hearing. He affirmed, as did the trial court on administrative mandamus review. The Court of Appeal affirmed, too.

First, the Court agreed with the City that the voter-approved ordinance reached streaming services notwithstanding language exempting digital downloads like ringtones and a reference to "channels" by which services are delivered. The Court agreed with the City that "channels" should have its ordinary meaning, not a technical meaning the FCC uses to regulate telecommunications.

Second, the Court found no violation of the antidiscrimination provisions of the Internet Tax Freedom Act (which bars taxes on internet access), rejecting Disney's argument that the tax is unlawful because it does not apply to video disc purchases or rentals (if anyone does that anymore). The two kinds of commerce are sufficiently distinct that they can be taxed differently. For example, sales taxes apply to discs, but not to streaming.

Third, the Court found no violation of the First Amendment because, although streaming is expressive activity, it was not singled out for worse treatment than other forms of communication.

Fourth, the Court rejected Disney's claim Santa Barbara had amended its tax or changed its methodology for collecting it so as to "increase" it without the voter approval Proposition 218 requires. That the City had not previously enforced the tax against streamers does not mean the City had an established methodology of exempting them.

(continued on page 2)

Welcome, Stephanie Cooke!

Stephanie Cooke joined CHW's litigation group late last year. She litigates in trial and appellate courts, including cases involving Propositions 218 and 26, utility rates, land use, housing, and government contracts.

Stephanie was Director of Housing & Homelessness Prevention for a legal aid organization, where she managed high-impact litigation and policy-driven projects.

Stephanie has tried dozens of cases in various venues. She has trained on litigation skills, housing, discrimination, and land use.

Welcome, Stephanie!

Pending Bill Addresses Cell Service During Emergencies

By Robert ("Tripp") May, Esq.

Assemblymember Rhodesia Ransom (D-Tracy) recently introduced AB 1805 to require wireless facilities in disaster-prone areas to provide continuous emergency communications service and wireless providers to demonstrate to the CPUC compliance with annual "network resiliency plans." Unlike prior efforts by state and federal regulators, the bill's "continuous capability" requirement involves more than just backup power; providers must harden certain facilities against earthquakes, extreme heat, smoke, fire and other hazards associated with natural disasters.

This bill could meaningfully improve public safety for the general public and first responders who rely on wireless networks. But similar bills have evolved in the Legislature to serve private, rather than public, interests.

Network resiliency serves an important public purpose as we increasingly rely on wireless communications. More than 70% of adult Americans (including nearly half of those 65 or older) have no landline at home. First responders also increasingly rely on wireless networks as the radio frequencies previously reserved for their operations have been largely reassigned to commercial wireless carriers. Existing law requires wireless networks to prioritize emergency calls by civilians and first responders, but priority matters little if a disaster disables or destroys a facility.

This bill would fill a gap that regulators have struggled to address. The CPUC and the FCC require backup power in some situations but allow exceptions that often swallow the rule, and their rules lack meaningful enforcement. No regulations require structural "resiliency" in earthquake, wildfire or other disaster conditions.

Prior attempts to impose meaningful standards have failed:

- 2017's SB 649 (Hueso, D-San Diego) initially proposed to promote cellular deployment in underserved areas but ultimately sought to divest local zoning discretion. Governor Brown vetoed the bill, criticizing it as not a "balanced solution."
- 2020's AB 2421 (Quirk-Silva, D-La Palma) required municipalities to approve certain backup power generators, but did not require providers to install them and sunset in 2024.
- 2021's SB 556 (Dodd, D-Napa) would have limited charges to wireless providers for use of public rights-of-way in exchange for a duty to measure and report progress toward universal service in California. Governor Newsom vetoed it.
- 2021's AB 537 (Quirk-Silva, D-La Palma) established an automatic approval remedy for slow local processing of cell tower permits but was amended to remove language regarding underserved communities.

This year's AB 1805 stands out as an effort to require what Californians need in disaster situations rather than hope incentives induce providers to deliver continuous service.

The bill has been assigned to the Assembly Committees on Communications and Conveyance and Emergency Management. It will be eligible for hearing as of March 13, 2026.

Local public agencies may wish to support this bill and encourage its author to ward off amendments from the wireless industry.

For more information on this subject, please contact Tripp at RMay@chwlaw.us or 858.379.0188.

Video Streaming Taxes As New Revenue Source

(continued from page 1)

Finally, the Court concluded the streaming services were not entitled to the 60 days' notice of an increased or new tax the Public Utilities Code requires because they entered the Santa Barbara market after the ordinance was adopted, so the City had no duty to notify them when its voters adopted the ordinance.

The language of Santa Barbara's ordinance is common — many cities and counties updated utility taxes, using common language, during the George H. W. Bush administration in reaction to federal abandonment of much of the base of a federal tax on telephony which earlier tax ordinances referenced. If your city taxes cable television, you should check to see if it reaches streaming services, as Santa Barbara's does.

The Santa Barbara decision is not yet final — Disney has until March 11th to seek review in the California Supreme Court and may be likely to do so. If so, the Supreme Court has 60 or 90 days from the petition for review to decide whether to take the case. Review may be unlikely (the Court takes very few cases), but a petition for review will delay finality until May or June.

Some streaming services have begun to ask California cities to take a position on whether their ordinances apply to their services. A lawyer should assist in responding to such requests. If you are not careful, you may create evidence of a "methodology" for implementing your tax that you will then be unable to change without voter approval. If you do decide to enforce your tax, you may wish to take the approach Santa Barbara did — issue notices of deficiency and allow administrative appeals.

This new revenue source may be a very real help in difficult financial times. But cities and counties should work closely with counsel to pursue this option.

For more information on this subject, please contact Michael at MColantuono@chwlaw.us or 530.432.7357.

New Statute Requires Local Policies Limiting Cooperation with ICE

By Michael G. Colantuono, Esq. & Adriana Chavez, Law Clerk

Senate Bill 580 (Durazo, D-LA) requires cities to adopt policies limiting assistance to immigration authorities, including data sharing, by January 1, 2027. By July 1, 2026, the state Attorney General must publish model policies governing state and local interactions with immigration authorities. He must also publish guidance, audit criteria, and training recommendations for the management of databases, including those managed by private vendors (like Flock Safety), to limit their use for immigration enforcement. Local agencies must adopt that policy or one like it and review and adjust database practices to reflect his guidance.

Many recent statutes limit state and local involvement in immigration enforcement. They reflect concerns that indiscriminate immigration enforcement undermines public safety, erodes trust between immigrant communities and government, and diverts resources from municipal functions.

The Attorney General has been tasked to develop model policies limiting assistance to immigration enforcement in schools, courthouses, health facilities, and shelters. SB 580 expands this to all state and local agencies, finding their resources should not be used for immigration enforcement except as the law requires. The bill responds to growing concerns about government databases, including those maintained by vendors, which may expose personal information to immigration authorities.

City departments should begin identifying existing policies that may require revision.

Existing law prohibits local law enforcement agencies from using “moneys or personnel” to provide information for immigration enforcement. This extends to sharing agency databases. The Attorney General will also issue guidance and audit criteria for limiting access to city- or vendor-maintained data.

Although SB 580 does not require the Department to adopt them, the forthcoming guidance will likely reflect the Attorney General’s enforcement expectations and there may be political risk in disregarding them. Agencies should evaluate the guidance once issued and consider whether voluntary alignment is appropriate in light of existing legal obligations (like contracts), operational constraints, and risk tolerance.

Because SB 580 applies to all local governments, cities, counties, and special districts may consider:

- Establishing an interdepartmental working group.
- Preparing an agency-wide compliance plan.
- Identifying training needs and budget impacts. As to the latter, reimbursement for a state-mandated program may eventually be available.

For more information on this subject, please contact Michael at MColantuono@chwlaw.us or 530.432.7357.

SB 415 — Warehouse and Logistics Developments

By Matthew Summers, Esq. & Mihir Karode, Esq.

California cities with logistics and warehouse developments now have a clearer, more workable compliance framework under Senate Bill 415 (Reyes, D-San Bernardino), effective this year. The new law refines landmark warehouse development standards established by 2024’s AB 98 (Carillo, D-Palmdale). The laws are intended to address land use and traffic impacts of large-scale distribution facilities.

What is a “Logistics Use Development”? SB 415 replaces inconsistent language in AB 98 with the term “logistics use development,” defined as a single building primarily used as a warehouse for the movement or storage of cargo, goods, or products distributed to business or retail customers, where heavy-duty trucks are the primary mode of transport. Buildings primarily served by rail, or used for manufacturing, retail sales, or certain agricultural operations are excluded.

Size Thresholds and Sensitive Receptor Proximity. Stringent design and siting requirements apply to logistics use developments over 250,000 square feet or more — calculated per-building, not cumulatively across a site. Office square footage is excluded. If loading bays are within 900 feet of a “sensitive receptor” — homes, schools, daycare, parks, hospitals, or nursing homes — the full suite of “21st Century Warehouse” standards apply. These include a 500-foot setback of loading bays from sensitive receptors, orienting loading bays away from sensitive receptors, dedicated truck entrances, and electrification-readiness infrastructure. SB 415 maintains exemptions for strategic intermodal facilities and those for which permits were sought before September 2024.

Truck Routing and Circulation Element Updates. Most cities must adopt a truck-routing ordinance by January 1, 2028, designating routes that safely accommodate truck traffic while avoiding residential areas and other sensitive receptors. Cities located in the Warehouse Concentration Region — named cities in Riverside and San Bernardino counties and unincorporated areas of those counties — were required to update their circulation elements by January 1, 2026. Other cities have until 2028 to do so; cities with fewer than 50,000 residents have until 2030.

Local Regulatory Limits. SB 415 prohibits local ordinances or standards that prevent logistics use operators from complying with state-mandated design guidelines.

Given these implementation deadlines, city leaders should work with planning staff and legal counsel to assess their general plan circulation elements, truck route designations, and project-by-project compliance obligations.

For more information on this subject, please contact Matt at MSummers@chwlaw.us or 213.542.5719 or Mihir at MKarode@chwlaw.us or 916.898.9256.

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LAFCO

Meeting Date: 04/23/2026

Information

SUBJECT

Consider Resolution No. 2026-01 approving the Elkhorn Fire Protection District (FPD) and County Service Area 9 (CSA 9) Reorganization into the Springlake FPD and to find these actions categorically exempt from the California Environmental Quality Act (CEQA) (LAFCo #24-02)

RECOMMENDED ACTION

1. Receive staff presentation and hold the Public Hearing.
2. Adopt Resolution 2026-01 approving the Elkhorn Fire Protection District (FPD), Springlake FPD, and County Service Area 9 (CSA 9) Reorganization (LAFCo Application #24-02) as follows, subject to terms and conditions (Attachment A):
 - Dissolve Elkhorn FPD and CSA 9; and
 - Amend the Springlake FPD Sphere of Influence to include the entirety of Elkhorn FPD and CSA 9's former territories; and
 - Annex the former territories of Elkhorn FPD and CSA 9 into the Springlake FPD.
3. Determine that the Project is exempt from CEQA per CEQA Guidelines Sections 15061(b)(3) and 15320, and direct staff to file a Notice of Exemption.
4. Direct staff to conduct the Protest Hearing and provide notification as required.

REASONS FOR RECOMMENDED ACTION

The Elkhorn Fire Protection District (FPD) was established in 1965 following several significant fires in the Yolo Bypass area. Elkhorn FPD has experienced persistent service and organizational challenges throughout its history. From the late 1960s through the 1980s, multiple County departments, fire agencies, and LAFCo studies identified chronic deficiencies, including inadequate equipment, lack of mutual aid agreements, poor dispatch communication, and frequent reliance on neighboring districts for emergency response. LAFCo repeatedly considered boundary adjustments and dissolution--most notably in the 1984 Municipal Service Review (MSR), which found that after 18 years the district still had no mutual aid, no recruitment program, no training, and minimal equipment. Although the 1984 MSR recommended dissolution and formation of a County Service Area (CSA), nearby districts at the time did not support contracting with a CSA, and following public input LAFCo granted Elkhorn additional time to improve. LAFCo later determined that the district was making sufficient progress and did not pursue dissolution at that time.

In 2007, LAFCo completed an MSR concluding that Elkhorn FPD was providing service deemed adequate, though significantly dependent on mutual aid. To support response capability, the Cities of West Sacramento and Woodland entered into an automatic-aid agreement with Elkhorn FPD effective January 1, 2015. Subsequent MSRs continued to identify service sustainability concerns, and the 2016 MSR recommended that Elkhorn FPD contract with the Cities for service, an action the district did not pursue. Consequently, the 2022 MSR therefore recommended full dissolution of the district. Due to increasing costs associated with the automatic-aid agreement, the Cities terminated the automatic-aid agreement on September 14, 2023, providing 30 days' notice.

The Elkhorn FPD continues to struggle with a stable population to provide an adequate volunteer base. The current Chief has held his position for over 40 years and there is no succession plan. The FPD indicates it currently has six active volunteers, three of which live within the district.

BACKGROUND

Proposal Description

On August 21, 2024, the Elkhorn FPD Board adopted a resolution initiating this Yolo LAFCo application process to dissolve the District because it cannot reliably sustain long term the resources or capacity to provide adequate fire protection and emergency response services. The Elkhorn FPD submitted its application for dissolution on

September 26, 2024, following the LAFCo meeting where a fee waiver was granted. The application was limited to dissolution only, knowing that LAFCo has the power to amend proposals and could determine the most appropriate method to reorganize the provision of services in the FPD territory. LAFCo conducted study sessions regarding the Proposal on October 21, 2024, and January 29, 2026, and ultimately determined to amend the Proposal to dissolve both the Elkhorn FPD and CSA 9, and annex both territories into the Springlake FPD. The Board of Supervisors recently rescinded its delegated authority to a local fire commission on March 24, 2026, and now acts as the Springlake FPD Board of Directors advised by a five-member citizen advisory committee (comprised of the former commissioners). The Advisory Committee would be expanded to seven members to add representation from these annexed territories.

Fire protection and emergency services in the Elkhorn area will be provided by neighboring cities through contractual agreements with the City of West Sacramento (for the response area south of CR 124) and the City of Woodland (for the response area north of CR 124). For CSA 9, services would not change and will continue to be provided by the City of West Sacramento. CSA 9 has been added to the LAFCo Reorganization because its services are already provided by the City of West Sacramento and there are organizational efficiencies with consolidating into one district. A memorandum of understanding (MOU) committing parties to this plan for services and draft agreements for such have already been approved by Yolo County, Springlake FPD, the City of West Sacramento, and the City of Woodland.

Funding for the service contracts will come from existing revenue sources, including property tax allocations and the existing special assessment of \$2.50 per acre that has supported Elkhorn FPD. These funds would help pay for contracted services. CSA 9 does not currently have a special assessment, and via annexation will be subject to Springlake FPD's assessment pursuant to Government Code Section 57330.

Property tax and special assessment revenues alone are not sufficient to cover the Cities' estimated service costs. Therefore, Yolo County has agreed to subsidize these costs for the five-year contract period. Following the contract period, it is likely that through renegotiated service costs and/or a new Prop 218 assessment, Springlake FPD would endeavor to close the funding gap without continued use of County General Funds.

The table below is based on 2024 data and has since been updated. However, these are the revenues and costs that were used to negotiate service contracts and are more commonly referred to.

	Woodland Service Area	West Sac Service Area
Revenues		
Property Tax	\$ 32,419	\$ 34,661
Special Tax	\$ 48,134	\$ 21,075
Total Revenues	\$ 80,553	\$ 55,736
Estimated Service Cost*	\$ 293,129	\$ 88,036
Net Surplus (Deficit)	\$ (212,576)	\$ (32,300)

* call duration methodology is estimated and creates significant variability in cost

Factors to be Considered

Government Code Section 56375 authorizes LAFCo to review and approve proposals for "changes in organization" and "reorganizations" (i.e. more than one change in organization proposed or approved concurrently) consistent with policies adopted by the Commission. Government Code Section 56880 authorizes LAFCo to impose a wide variety of conditions on a proposal that it approves. Government Code Section 56021 defines "changes of organization" to include annexation and dissolution of special districts, among other actions. In accordance with Government Code Section 56668, the analysis below responds to the factors to be considered in the review of a proposal.

There is a present and ongoing need for organized fire protection and emergency response services within Elkhorn FPD and CSA 9. As documented in LAFCo's 2022 Municipal Service Review, Elkhorn FPD's current service model is inadequate due to a declining population, limited local volunteer capacity, and response times impacted by volunteers responding from outside the district. Annexation to Springlake FPD, with service delivery through contracts with the Cities of West Sacramento and Woodland, will provide adequate service levels. Springlake FPD has the ability to provide service to the affected territories, supported by a memorandum of understanding among Yolo County, Springlake FPD, and the Cities approving the agreements and funding in concept. Because Elkhorn FPD and CSA 9 lack sufficient revenues to fully fund the City contracts, Yolo County will provide gap funding for a five-year term. RSG, Inc. has prepared a fiscal analysis supporting feasibility, included in the attachments.

The Elkhorn area is predominantly agricultural, with a declining population and minimal local services that would support urban development; significant growth is not anticipated. The proposal is consistent with the County General Plan, does not induce growth, and does not convert agricultural or open space lands (Gov. Code § 56377; § 56668(d), (e)). Boundaries are definite and certain, do not divide parcels, and create no islands or corridors (Gov. Code § 56668(f)). A portion of Elkhorn FPD is already within Springlake FPD's sphere; this action amends the sphere to include the remaining Elkhorn and CSA 9 territories to enable annexation (Gov. Code § 56668(i)).

The reorganization is not anticipated to negatively affect social interests. The Cities have provided auto/mutual aid for decades, and Springlake FPD's Advisory Committee will be expanded to represent the annexed areas. Consolidation into Springlake FPD will reduce fragmentation, improve management efficiency, and may yield economic benefits to property owners: Elkhorn FPD and CSA 9 currently default to ISO Class 10 for purposes of determining insurance rates, whereas Springlake FPD's district-wide ISO rating is Class 2Y; property insurance premiums may decrease depending on carrier policies.

The proposal promotes environmental justice by ensuring equitable access to fire protection and emergency response services regardless of race, culture, or income. Regional transportation planning, potable water availability, and regional housing allocations are not implicated by this governance change. Existing land use designations are unaffected. The territories are not mapped as very high fire hazard zones or State Responsibility Areas. Property tax exchange negotiations required by Revenue and Taxation Code § 99 were completed and approved by the Yolo County Board of Supervisors on March 24, 2026.

The reorganization aligns with Yolo LAFCo Standards of Evaluation by consolidating services into a single district best positioned to provide efficient, accountable service (Standards §§ 2.1--2.3, 2.5, 2.6, 2.8, 2.12). No new agency formation is proposed (§ 2.4). The Plan for Services requires no new infrastructure; service contracts commence on the effective date. Terms and conditions are set forth in the resolution, including indemnification of LAFCo, protest procedures and recording of the Certificate of Completion, interim fiscal governance limits on Elkhorn FPD (Gov. Code § 56885.5(a)(4)), termination of Elkhorn FPD employment/volunteer agreements on the effective date, successor rights and obligations vesting in Springlake FPD (Gov. Code § 56886(h), (i)), retention and continuation of Prop 218 assessments, and extension of Springlake FPD charges, fees, assessments, and taxes to CSA 9.

Based on the record, statutory criteria in Government Code Section 56668, applicable Government Code provisions governing LAFCo authority and terms/conditions, and Yolo LAFCo policies and Standards of Evaluation, the Commission finds the reorganization is consistent with planned, orderly, and efficient provision of services; is financially feasible with County gap funding during the initial term; preserves agricultural lands and existing land use patterns; promotes organizational efficiency and service adequacy; and serves the public interest. Approval with the specified terms and conditions is warranted.

Terms and Conditions

The terms and conditions require Elkhorn FPD to indemnify LAFCo against any legal challenges related to the approval, which obligation will transfer to Springlake FPD as the successor agency. If no sufficient protests are filed, the Executive Officer will record the dissolution with an effective date of July 1, 2026. Until that date, Elkhorn FPD is restricted from increasing compensation or incurring new financial obligations beyond its current budget. Upon dissolution, Springlake FPD will assume all of Elkhorn FPD's and CSA 9's responsibilities, assets, liabilities, contracts, and revenues, including the continuation of the existing Prop 218 assessment. All employment and volunteer agreements with Elkhorn FPD will terminate, and Springlake FPD's current assessment will be extended to CSA 9.

Public and Agency Outreach

The Elkhorn FPD submitted the application to dissolve the district in September 2024. Thereafter, LAFCo routed the application to all affected agencies and received no written comments. After the proposal was modified to include the annexation of Elkhorn FPD and CSA 9's territory into Springlake, LAFCo routed the revised proposal and again received no comments. LAFCo staff organized a Reorganization Committee including representatives from the Elkhorn and Springlake FPD boards and met regularly until taking a break during City-County service contract negotiations. Following negotiations, the reorganization plan was modified and re-routed in February 2026, and no agency comments were received.

Staff provided updates at Elkhorn FPD board meetings in November 2024, February 2025, and February 2026. Along with the public hearing notice, staff mailed a detailed FAQ document to landowners and registered voters in the district. In response, we have received several questions but no verbal or written support or opposition to the proposal yet.

Elkhorn FPD held a community meeting on April 8, 2026. In addition to the FPD board members, fire chief, and

LAFCo staff, there were 11 members of the public in attendance, four of whom were agency staff. The general sentiment expressed was a desire to find a compromise that would ensure adequate levels of service, along with frustration that County funds are not being provided directly to the FPD to support additional volunteers. LAFCo staff emphasized that Elkhorn's volunteer model is no longer sustainable and that a contract model would provide more efficient service delivery.

Elkhorn FPD called a special meeting on April 13, 2026 to consider two items: a request from one board member to rescind the FPD's resolution requesting dissolution (which failed), and to determine the FPD's position for the LAFCo meeting. Apparently, no board members are available to attend LAFCo's meeting, and a "rebuttal letter" is forthcoming, though it has not yet been received. Any correspondence received after the agenda packet will be provided in a supplemental packet. While board members may disagree about dissolution, they appear able to coalesce around the idea of putting the question before their constituents through the protest process.

Protest Proceedings

If LAFCo approves the proposal, protest proceedings will follow. LAFCo staff will give notice of the protest hearing to all landowners and registered voters in the affected territory (i.e. the Elkhorn FPD and CSA 9 territory) via direct mailing. Any protest votes that have been received in advance of the hearing or provided in person at the hearing are tallied, in separate categories for: (1) registered voters; and (2) landowners with a weighted vote per assessed value owned (and one can submit protests in both categories if eligible for both). The recommended actions include directing staff to conduct the protest hearing, tentatively planned for May 26th, so there will be time to measure the protest and have a Conducting Authority resolution prepared for LAFCo's regular May 28th meeting.

The next steps will depend on the percentage of protests received in either category (i.e. not both added together):

- If less than 25% protest is received for both categories: the LAFCo action goes through.
- If 50% or more protest is received for either category: LAFCo's action is terminated.
- If both categories receive less than a 50% protest but one is at least 25%: the question goes to an election at the general election.

If an election is needed, it typically occurs at the next general election (i.e. the question is added to Official Elections Ballots for voters registered within Elkhorn FPD and CSA 9). The results of the election are a simple majority vote, and there is no landowner vote.

The goal is for the reorganization changes and new services to take effect July 1, 2026, coinciding with the new fiscal year. If the reorganization is put to an election, the election process will delay the effective date.

California Environmental Quality Act (CEQA)

CEQA Guidelines Section 15320 (Class 20) provides for a categorical exemption for changes in organization of local agencies that do not change the geographical area in which previously existing powers are exercised. One of the specific examples cited includes "consolidation of two or more districts having identical powers." In addition, the so-called "common sense" exemption applies "[w]here it can be seen with certainty that there is no possibility that the activity in question may have a significant effect on the environment." (CEQA Guidelines § 15061(b)(3).) The proposal would change the governance of existing agencies without changing the scope of services provided. Therefore, staff recommends LAFCo direct staff to file a Notice of Exemption for this project.

Attachments

7 Att A - Resolution 26-01
7 Att B - RSG Analysis
7 Att C - BOS Approval Item
7 Att D - Elkhorn FPD Reorg FAQ

Form Review

Inbox

Christine Crawford

Form Started By: Desirae Leverett

Final Approval Date: 04/15/2026

Reviewed By

Christine Crawford

Date

04/15/2026 12:22 PM

Started On: 04/09/2026 11:08 AM

YOLO LOCAL AGENCY FORMATION COMMISSION

RESOLUTION № 2026-01

Approving the Elkhorn Fire Protection District (FPD) and County Service Area 9 (CSA 9) Reorganization into the Springlake FPD and finding these actions categorically exempt from the California Environmental Quality Act (CEQA) (LAFCo #24-02)

WHEREAS, the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 governs the organization and reorganization of cities and special districts by local agency formation commissions (LAFCo or Commission) established in each county, as defined and specified in Government Code Sections 56000 et seq. (unless otherwise indicated all statutory references are to the Government Code); and

WHEREAS, Section 56375 authorizes LAFCo to review and approve proposals for a “change in organization” or “reorganization” consistently with policies adopted by the Commission, and Section 56880 authorizes LAFCo to impose conditions on its approval of a reorganization; and

WHEREAS, Section 56021 defines “change of organization” to include “dissolution of a district” and “annexation to a district,” among other actions within LAFCo powers, and Section 56073 defines “reorganization” as “two or more changes of organization contained within a single proposal”; and

WHEREAS, Section 56650 authorizes proceedings for a change of organization to be initiated by a Resolution of Application as adopted by a local agency; and

WHEREAS, on August 21, 2024, the Elkhorn FPD Board unanimously adopted a resolution initiating LAFCo dissolution of the District; and

WHEREAS, on September 26, 2024, Yolo LAFCo approved an application deposit/fee waiver for the Elkhorn FPD since the application was in response to the 2022 municipal services review (MSR) for fire protection agencies, and the FPD Chair subsequently submitted an application; and

WHEREAS, on October 31, 2024, Yolo LAFCo conducted a study session on the dissolution application and LAFCo’s authority to modify the application into a reorganization plan to provide continued services to the territory; and

WHEREAS, on November 18, 2024, Yolo LAFCo routed the application to affected agencies for review and comment, and no comments were received; and

WHEREAS, on December 19, 2024, Yolo LAFCo staff organized a Reorganization Committee including representatives from Elkhorn FPD, Springlake FPD, and CSA 9, which continued to meet over the course of application processing; and

WHEREAS, to complete the Plan for Services, Yolo LAFCo assisted in the negotiation of fire service contracts for the Elkhorn FPD and CSA 9 territory with Yolo County and the Cities of West Sacramento and Woodland, and terms were agreed to in December 2025; and

WHEREAS, on January 29, 2026, Yolo LAFCo conducted a subsequent study session on the reorganization plan revising it to dissolve both Elkhorn FPD and CSA 9 and annex both territories into the Springlake FPD; and

WHEREAS, on February 4, 2026, LAFCo re-routed the revised reorganization plan to affected agencies for review and comment, and no comments were received; and

WHEREAS, Yolo County negotiated the exchange of property tax revenues for this proposal approved on March 24, 2026, determining the Springlake FPD will receive 100 percent of the portion of the property tax revenue currently distributed to the Elkhorn FPD and CSA 9; and

WHEREAS, a Certificate of Filing was issued for this proposal on March 25, 2026; and

WHEREAS, a public notice was published at least 21 days prior to the hearing in the Woodland Daily Democrat and was also published in the West Sacramento News-Ledger and, and notices were mailed to all landowners and registered voters within the affected territory (Elkhorn FPD and CSA 9) plus a 300' radius; and

WHEREAS, the proposals were analyzed in accordance with all applicable sections of the Cortese-Knox-Hertzberg Act, Yolo LAFCo's Standards of Evaluation, and all other matters presented as prescribed by law; and

WHEREAS, the Executive Officer reviewed the proposals and prepared and filed a report with recommendations with this Commission at least five (5) days before the April 23, 2026, meeting during which the proposal was set to be considered a Public Hearing; and

WHEREAS, an opportunity was given to all interested persons, organizations, and agencies to present oral or written testimony, protests, objections, and any other information concerning the proposal and all related matters; and

WHEREAS, at its April 23, 2026, meeting, the Commission reviewed and considered the public testimony, CEQA exemption, and the Executive Officer's Report including all the information, recommendations, findings, and conditions contained therein.

NOW, THEREFORE, BE IT RESOLVED that the Yolo Local Agency Formation Commission approves the Elkhorn FPD and CSA 9 Reorganization into the Springlake FPD (LAFCo Application #24-02) as follows and illustrated in Exhibit A, subject to the following findings and conditions, and directs the Executive Officer to conduct the protest proceeding:

1. Dissolve Elkhorn FPD and CSA 9; and
2. Amend the Springlake FPD Sphere of Influence to include the entirety of Elkhorn FPD and CSA 9's former territories; and
3. Annex the former territories of Elkhorn FPD and CSA 9 into Springlake FPD.

Findings

1. **Finding:** The actions are categorically exempt from CEQA per CEQA Guidelines Section 15320 (Class 20) and the "common sense" exemption per CEQA Guidelines Section 15061(b)(3).

Evidence: Public Resources Code Section 15320 (Class 20) provides for a categorical exemption for changes in organization of local agencies that do not change the geographical area in which previously existing powers are exercised. The proposed dissolution and annexation are changes of organization identified in Government Code Section 56021. In

addition, CEQA's common sense exemption applies "[w]here it can be seen with certainty that there is no possibility that the activity in question may have a significant effect on the environment." (CEQA Guidelines § 15061(b)(3).) Both Elkhorn FPD and CSA 9 currently receive fire protection services, and the proposal will merely transfer the responsibility of Elkhorn FPD services to the Springlake FPD. and do not change the geographical territory which receives fire protection services. The actions will not result in the extension of any new services that could result in environmental effects and will not induce any growth in the region.

2. **Finding:** The proposals were considered and analyzed in accordance with the required factors listed in Government Code Section 56668 and Yolo LAFCo Standards of Evaluation for proposals (Yolo LAFCo Project Policies Section 2.0).

Evidence: The Commission finds that it has authority under Government Code Sections 56375, 56021, and 56880 to approve the proposed reorganization, including dissolution of Elkhorn FPD and CSA 9, annexation of those territories to Springlake FPD, and amendment of Springlake FPD's sphere of influence. The proposal is consistent with LAFCo policies and the Commission's standards of evaluation.

There is a demonstrated need for reliable fire protection and emergency response services in the affected territories, and Elkhorn FPD has faced challenges to adequately provide those services due to declining population, limited volunteer capacity, and documented service deficiencies. Springlake FPD, through contracts with the Cities of West Sacramento and Woodland, is able to provide adequate service. Fiscal feasibility is supported by County gap funding during the initial five-year contract term and by the continuation of existing Prop 218 assessments.

The affected areas are predominantly agricultural, with little anticipated growth, and the proposal does not induce development, convert agricultural land, or conflict with the County General Plan. Boundaries are definitive, consistent with spheres of influence as amended, and do not create islands or irregular territory. The reorganization will improve organizational efficiency and may provide economic benefits to landowners through a significantly improved ISO rating.

The proposal is consistent with environmental justice principles, maintains the physical and economic integrity of agricultural lands, and does not implicate transportation planning, water availability, or regional housing allocations. Property tax exchange negotiations required by Revenue and Taxation Code Section 99 have been completed. Terms and conditions necessary to implement the reorganization have been included in the resolution.

Based on the administrative record, statutory criteria in Government Code Section 56668, and applicable LAFCo policies, the Commission finds the proposed reorganization to be orderly, efficient, financially feasible, and in the public interest and the actions comply with required statutory factors and local standards of evaluation.

Terms and Conditions

1. The Elkhorn FPD agrees to defend, indemnify, hold harmless and release the Yolo County Local Agency Formation Commission, its agents, officers, attorneys, and employees from any claim, action or proceeding brought against any of them, the purpose of which to attack, set aside, void, or annul the approval of the actions or the environmental determination which accompanies it. This indemnification obligation shall include, but not be limited to, damages, costs, expenses, attorney fees, or expert witness fees that may be asserted by any person or entity, including the

City, arising out of or in connection with the approval of the actions, whether or not there is concurrent passive negligence of the part of the Yolo County Local Agency Formation Commission its agents, officers, attorney or employees.

2. Provided the thresholds for a landowner protest and registered voter protest are not met, the Executive Officer shall immediately, following the protest hearing, record a Certificate of Completion with the County Recorder with an effective date of July 1, 2026.
3. From the date of approval of this Resolution through the effective date of its dissolution, pursuant to Government Code Section 56885.5(a)(4), Elkhorn FPD may not take the following actions:
 - a) Approving any increase in compensation or benefits for members of the governing board, its officers, or staff of the agency.
 - b) Unless it declares that an emergency situation exists as defined in Government Code Section 54956.5, appropriating, encumbering, expending, or otherwise obligating, any revenue of the agency beyond that provided in the current budget.
4. Upon the effective date, any existing Elkhorn FPD employment contracts or volunteer stipend agreements shall be terminated pursuant to Section 56886(l).
5. Upon the effective date, Springlake FPD shall succeed and/or be assigned all rights, duties, responsibilities, properties (both real and personal), contracts, equipment, assets, liabilities, obligations, functions, executory provisions, entitlements, permits, and approvals for the dissolved Elkhorn FPD and CSA 9. All assessment revenues attributable to the Elkhorn FPD, including delinquent assessments and any and all other collections, shall accrue and be transferred to Springlake FPD pursuant to Section 56886(i). Springlake FPD shall be vested with title to all of Elkhorn FPD's and CSA 9's real property, infrastructure, improvements, leases, and facilities in "as is" condition pursuant to Government Code Section 56886(h).
6. Springlake FPD shall retain the existing Elkhorn FPD Prop 218 assessment as approved by the landowners documented in Elkhorn FPD Resolution No. 2014-3 authorizing a special tax of \$2.50 per acre on the landowners within the District and authorization to implement annual increases based on the Consumer Price Index over the prior year for the San Francisco/Oakland Bay Area, All Urban Consumers. The assessment shall continue to be levied and collected by the successor agency and shall full authority to impose and collect said special taxes in the same manner.
7. Pursuant to Section 57330 all charges, fees, assessments, and taxes within Springlake FPD shall be extended to CSA 9 and shall continue to be levied by the successor agency.

PASSED AND ADOPTED by the Yolo Local Agency Formation Commission, State of California, this 23rd day of April 2026, by the following vote:

Ayes:
Noes:
Abstentions:
Absent:

Gloria Partida, Chair
Yolo Local Agency Formation Commission

Attest:



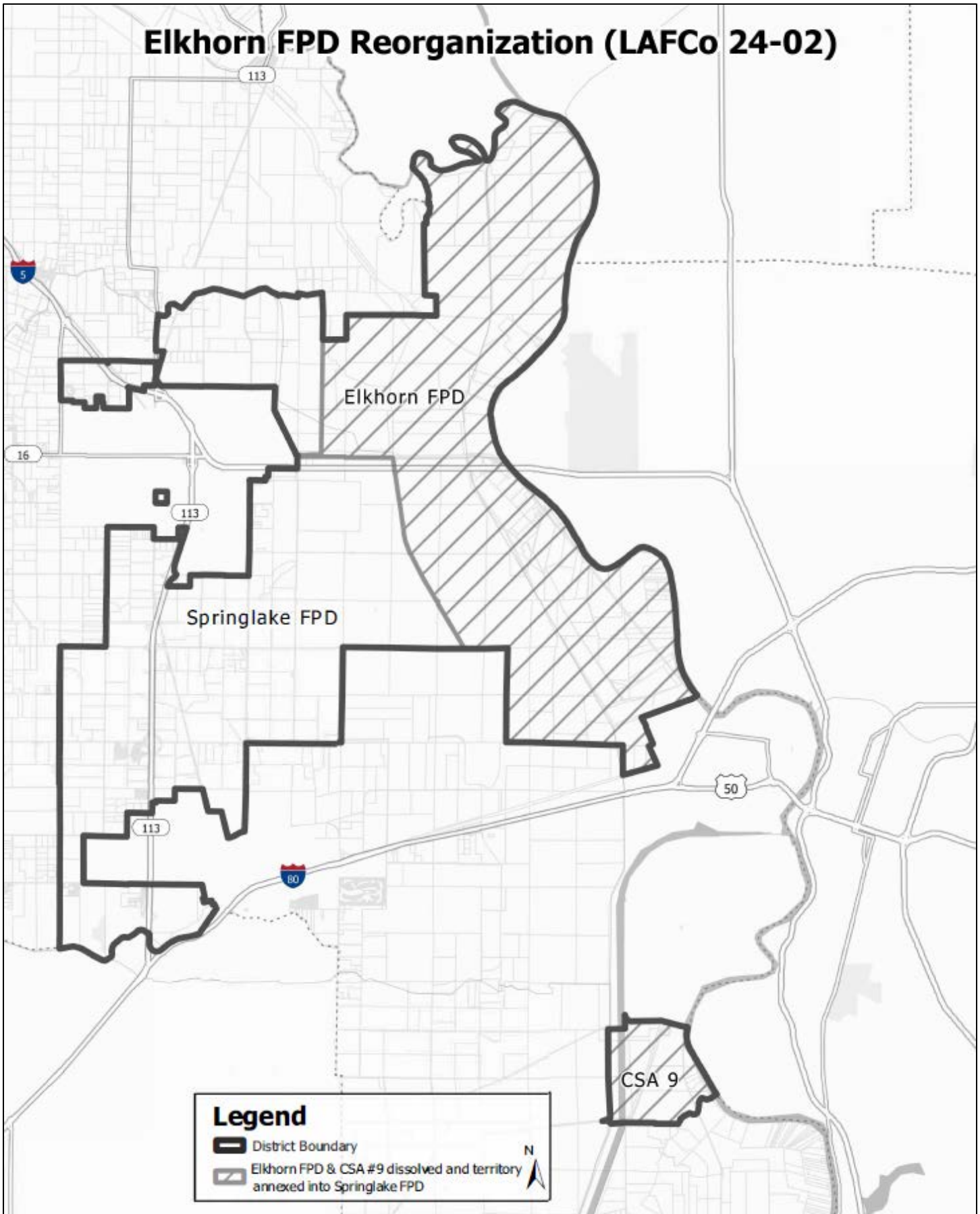
Christine Crawford, Executive Officer
Yolo Local Agency Formation Commission

Approved as to form:



Eric May, Commission Counsel

Exhibit A



Date: April 13, 2026

To: Christine Crawford, Executive Officer
YOLO LOCAL AGENCY FORMATION COMMISSION

From: Jim Simon, Principal
Brandon Fender, Senior Associate
RSG, Inc.

SUBJECT: INDEPENDENT FISCAL ANALYSIS OF THE SPRINGLAKE FIRE PROTECTION DISTRICT ANNEXATION OF ELKHORN FIRE PROTECTION DISTRICT AND COUNTY SERVICE AREA 9

Yolo Local Agency Formation Commission (“LAFCO”) retained RSG, Inc. (“RSG”) to prepare an independent fiscal analysis for the proposed reorganization of the Elkhorn Fire Protection District (“FPD”) and related changes to fire service governance and delivery. LAFCO intended that our analysis would accomplish the following goals:

1. Evaluate the fiscal feasibility of the reorganization,
2. Validate key cost and revenue assumptions, and
3. Assess whether the proposed service model provides a sustainable and efficient approach to delivering fire suppression and emergency response services.

This memorandum outlines the revised reorganization framework and negotiated terms, and presents RSG’s updated fiscal analysis, including a three-year fiscal forecast. The information presented here supports LAFCO’s review of the proposal and its required determinations, including findings related to service costs, financing, service levels, fiscal impacts, feasibility, and implementation of the proposed extension of fire protection services.

EXECUTIVE SUMMARY

The analysis identifies the services to be extended, estimates the cost of those services, outlines the proposed financing plan, and evaluates the fiscal impacts on customers within the affected territory. RSG’s key findings are summarized below:

- **Fiscal Feasibility:** RSG finds that the proposed reorganization is financially feasible. Under current funding assumptions—including County gap funding, the Elkhorn FPD fund balance, and projected service costs—the reorganization maintains a balanced budget over the three-year forecast period.
- **Cost and Funding Gap:** The cost of contracted fire services exceeds recurring revenues generated within the affected territory. The proposed funding plan combines existing revenues, County gap-funding contributions, Elkhorn FPD fund balances, and one-time proceeds from the sale of assets to support contract operations and training.
- **Service Continuity and Compliance:** The proposed reorganization establishes a clear and feasible structure for extending fire protection services using existing providers and infrastructure.

BACKGROUND

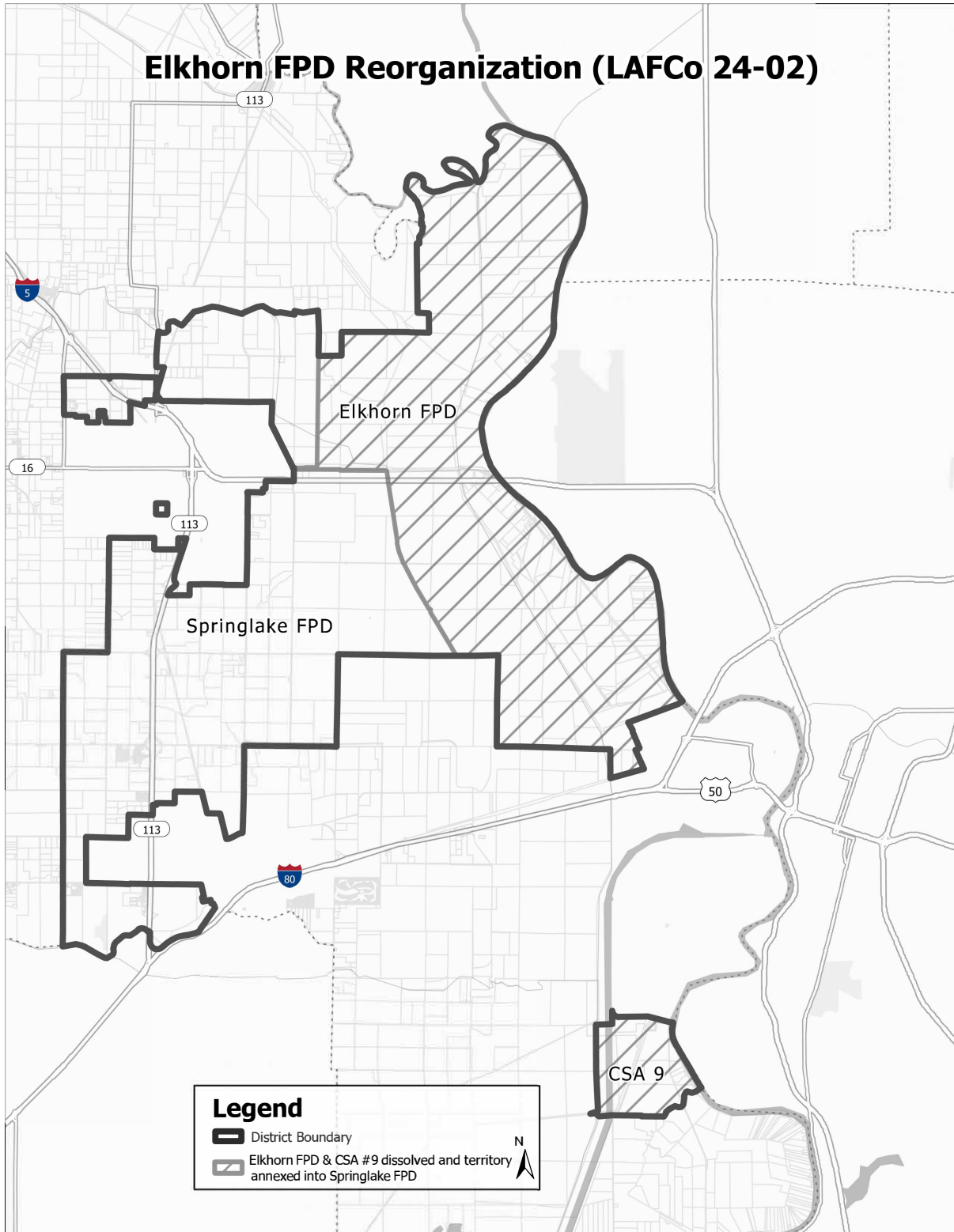
The Elkhorn FPD is a relatively small fire protection district spanning about 30,703 acres with a population of 128 residents located along the eastern edge of Yolo County. The Elkhorn FPD has been the subject of recent LAFCO focus. Beginning in 2015, the cities of Woodland and West Sacramento provided automatic-aid fire protection services to Elkhorn FPD, with Woodland serving the northern portion of the district and West Sacramento serving the southern portion. These services continued until the cities terminated the automatic-aid agreement in October 2023.

In 2022, LAFCO completed a Municipal Service Review that found Elkhorn FPD was not meeting service demands. The review recommended dissolving the district and reorganizing fire protection services through agencies already serving the surrounding area. County Service Area 9 ("CSA 9"), which already receives fire protection services from the City of West Sacramento, was included in the reorganization proposal to align its governance and service delivery with the agencies currently providing those services. In August 2024, Elkhorn FPD adopted a resolution requesting dissolution. In response, LAFCO proposed amending the application to reorganize the district and contract fire protection services to nearby City fire departments, supported in part by Elkhorn FPD's existing special tax.

Over the last year, LAFCO, Yolo County, and the affected agencies negotiated a reorganization framework to annex the Elkhorn FPD and CSA 9 territories into Springlake FPD. The framework extends the Springlake FPD special assessment to CSA 9, with adjustments based on travel-time factors identified in the district's special assessment engineer's report. Under this structure, Springlake FPD will provide fire suppression and emergency response services through contracts with the Cities of Woodland and West Sacramento. The County will also participate in funding to address the revenue gap, subject to approval by the Yolo County Board of Supervisors.

Map 1 illustrates the existing Elkhorn FPD boundaries.

Map 1: Elkhorn FPD Reorganization (Source: LAFCO)



SERVICES PROVIDED

Springlake FPD and the Cities of Woodland and West Sacramento will provide fire protection and emergency response services through contractual arrangements, as summarized below.

SPRINGLAKE FPD

- Serves as the contracting agency for fire protection and emergency response services within the affected territory.

CITY OF WOODLAND FIRE DEPARTMENT

- Provides fire suppression and incident command within its assigned service area.
- Provides emergency medical first responder services (Basic Life Support).
- Provides hazardous materials first responder services and coordination.
- Provides technical rescue services, including confined space, trench, high-angle and low-angle, and structural collapse rescue.
- Conducts fire investigations limited to cause and origin determinations.
- Provides training and initial personal safety equipment for personnel as part of the negotiated service framework.

CITY OF WEST SACRAMENTO FIRE DEPARTMENT

- Provides fire suppression and incident command within its assigned service area.
- Provides emergency medical first responder services (Basic Life Support).
- Provides hazardous materials first responder services and coordination.
- Provides technical rescue services, including confined space, trench, high-angle and low-angle, and structural collapse rescue.
- Provides districtwide water rescue services, including areas otherwise served by Woodland.
- Conducts fire investigations limited to cause and origin determinations.

EXCLUDED SERVICES

The exclusions listed below define the scope of the proposed service extension. Springlake FPD and its contracted service providers will **not** assume responsibility for the following:

- **Extended or Complex Incidents:** These incidents exceed routine emergency response and include incidents lasting more than four hours, aircraft crashes, levee failures, large explosions, complex hazardous materials releases. In these situations, the County will lead incident management through its emergency management functions. City fire departments may support response efforts but will not serve as the incident lead beyond initial dispatch command.
- **District-Level Administrative Functions:** District administration, emergency management and Office of Emergency Services functions
- **Community Risk Reduction and Fire Prevention Services:** Plan review, inspections, code enforcement, public education
- **Non-Emergency Response Activities:** Disabled vessel assistance, lockouts, nuisance

- alarms
- **Incident Cost Recovery:** Except where a City separately pursues recovery under its own adopted policies

REVENUES AND EXPENDITURES

This section summarizes the baseline revenues and estimated service costs that RSG used to evaluate the fiscal feasibility of the proposed reorganization. The most significant costs will be the two city service contracts identified in more detail below.

Another potential minor cost identified may be the ongoing maintenance of the Elkhorn Fire Station. If no changes occur to the lease and the reorganization plan goes through, the station and lease would transfer to the Springlake FPD. A review of the current lease terms and potential additional or alternative uses of the property is currently underway. The Yolo County Public Agency Risk Management Insurance Authority estimated the annual costs to insure the existing Elkhorn FPD facility at \$1,000, and RSG estimated the annual operating and maintenance costs of the facility at \$2,500.

Figure 1: Springlake FPD Annexation Area Sources and Expenditures

Revenues	
Property Tax	56,662
Special Tax/Assessment	71,142
Subtotal Tax Revenues	127,804
County Gap Funding	244,876
Use of Fund Balance	11,985
Total Sources	384,665
Expenditures	
West Sacramento Service Contract	88,036
Woodland Service Contract	293,129
Elkhorn Fire Station Maintenance	3,500
Total	384,665
Net Surplus/(Deficit)	-

CITY SERVICE AREA CONTRACT COSTS

The analysis relies on current-year revenue data and a Book of Fees–based estimate of ongoing fire and emergency medical service costs. Cities’ Book of Fees were applied to an annual average of Elkhorn FPD’s actual calls per type over 2021-2024 (48-months).

Figure 2 presents the estimated 2024-25 sources of funding and estimated service cost for the Woodland Service Area and West Sacramento Service Area.

Figure 2: Sources of Funds and Estimated Service Costs for Serving Elkhorn FPD

	Woodland Service Area	West Sacramento Service Area
Revenues		
Property Tax	26,481	30,181
Special Tax/Assessment	48,134	23,008
Subtotal Tax Revenues	74,615	53,189
Elkhorn Fund Balance	5,938	2,547
County Gap Funding	212,576	32,300
Total Sources	293,129	88,036
Estimated Service Cost	(293,129)	(88,036)
Net Surplus / (Deficit)	-	-

Sources: Yolo LAFCO, Yolo County Auditor Controller, Yolo County 2024-25 Direct Charge Transmittal (Springlake FPD and Elkhorn FPD), Elkhorn FPD 2024-25 Budget, RSG.

ESTIMATED REVENUES

To evaluate the fiscal feasibility of the proposed reorganization RSG identified and quantified the revenue sources available to support ongoing fire protection services. These revenue sources include recurring property tax allocations and existing or proposed special taxes and assessments, as well as non-recurring and supplemental funding used to address near-term funding gaps. The estimated revenue sources are summarized below.

- **Woodland Service Area** (Elkhorn FPD Area 1): Total Elkhorn FPD property tax and existing special assessment revenues generated by the Elkhorn FPD Area 1 amount to approximately \$74,615.
- **West Sacramento Service Area** (Elkhorn FPD Area 2 and CSA 9): Total Elkhorn FPD property tax and existing special assessment revenues generated amount to approximately \$28,620. Total CSA 9 property tax revenues generated amount to about \$16,771. As part of the reorganization, the Springlake FPD special assessment would be extended to CSA 9, adding an estimated \$7,798 in special assessment revenues. In total, the combined West Sacramento Service Area would generate about \$53,189 in combined property tax revenues and
- **County gap funding:** The County has agreed to provide gap funding, subject to Board of Supervisors approval, to ensure service continuity during the transition period in the amount of \$212,576 for the Woodland Service Area (Elkhorn FPD Area 1), and \$32,300 for the West Sacramento Service Area (Elkhorn FPD Area 2 and CSA 9), increasing according to change in Consumer Price Index for All Urban Consumers (CPI-U): San

Francisco-Oakland-Hayward, CA.

- **Elkhorn FPD fund balance:** LAFCO estimates that Elkhorn FPD has an unrestricted fund balance of about \$300,000, which will apply to offset any revenue shortfalls. RSG estimates that in the first year of operations, the Woodland Service Area will require less than \$6,000 to offset revenue shortfalls, while the West Sacramento Service area will require about \$2,500 to offset revenue shortfalls.
- **One-time proceeds from liquidation of Elkhorn FPD apparatus and capital assets:** The District estimates that the sale of apparatus and capital assets would yield about \$100,000 to \$150,000. This amount would be provided to the City of Woodland for one-time water rescue training. Any remaining balance from the sale of apparatus and capital assets remaining after three years would be held as fund balance to offset costs over the term of the agreement.

FISCAL IMPACTS

For most areas within the affected territory, the proposed reorganization does not result in an increase in costs to existing customers. CSA 9 is the exception, where extension of the Springlake FPD special assessment results in an estimated additional annual combined cost increase of approximately \$7,798 to all property owners in CSA 9. This represents the only identified fiscal impact to property owners associated with the proposed extension of fire protection services.

Existing service providers within the affected territory include the Cities of Woodland and West Sacramento, which already provide fire protection services under the proposed framework. No fiscal impacts to property owners of those existing service providers are anticipated as a result of the reorganization.

CHANGES SINCE THE 2025 FISCAL ANALYSIS

RSG's Independent Fiscal Analysis of the Elkhorn Fire Protection District Reorganization and Plan for Services, dated May 15, 2025, indicated that the Elkhorn FPD Area 1 would generate \$32,419 in property tax revenues, the Elkhorn FPD Area 2 would generate \$15,664 in property tax revenues, and CSA 9 would generate \$18,997 in property tax revenues. This memorandum includes one significant change since 2025:

- RSG identified one parcel (APN 057-210-016) which had an assessed value of \$17.8 million and generated an estimated \$5,800 in property tax revenues for Elkhorn FPD in 2025. The parcel is owned by the Woodland-Davis Clean Water Agency, which is now part of a joint-powers authority, resulting in an ownership structure that is exempt from property taxes.

ESTIMATED SERVICE COST

To estimate the cost of providing fire suppression and emergency medical services under the proposed reorganization, RSG used a Book-of-Fees approach developed by LAFCO in coordination with the Cities of Woodland and West Sacramento. The analysis applies each City's adopted Book of Fees and the service-cost assumptions documented in the 2024 will-serve letters to a four-year average of actual Elkhorn FPD call volumes. This method produces estimated per-call costs and total annual service expenditures for the affected territory.

RSG used the Book-of-Fees approach because it reflects the negotiated service framework and the cost basis used by the service providers. No other viable method was identified that would provide fire protection services to the affected territory efficiently and effectively.

RSG and LAFCO also evaluated alternative service delivery options, including continuation of prior arrangements and alternative provider configurations. No alternatives offered comparable service coverage, operational efficiency, or long-term fiscal sustainability. As a result, the proposed reorganization represents the only feasible option for extending fire protection services.

THREE-YEAR FISCAL FORECAST

Based on the identified revenue sources, estimated service costs, and the proposed financing plan, RSG finds that fire protection services can be feasibly extended to the affected territory upon approval and implementation of the reorganization.

The three-year fiscal forecast shows that sufficient funding is available to provide services through the forecast period.

Springlake FPD will not increase the assessment rate for at least five years following adoption. The earliest year in which Springlake FPD may apply a CPI adjustment to the assessment is fiscal year 2030–31. RSG's growth-rate assumptions and the forecast results are presented in Figure 3.

Implementation of the proposed reorganization does not require improvements or upgrades to existing structures, roads, sewer or water facilities, or other public infrastructure within the affected territory. Fire protection services will be delivered using existing facilities and equipment.

Figure 3: Three-Year Fiscal Forecast by Service Area of the Elkhorn FPD

Woodland Service Area

Year	%▲	Current	1	2	3
Revenues					
Property Tax	2.0%	26,481	27,011	27,551	28,102
Special Tax/Assessment	0.0%	48,134	48,134	48,134	48,134
Subtotal Tax Revenues		74,615	75,145	75,685	76,236
County Gap Funding	3.0%	212,576	218,953	225,522	232,288
Elkhorn Fund Balance		5,938	7,825	9,774	11,786
Total Sources		293,129	301,923	310,980	320,310
Estimated Service Cost	3.0%	(293,129)	(301,923)	(310,980)	(320,310)
Net Surplus / (Deficit)		-	-	-	-

West Sacramento Service Area

Year	%▲	Current	1	2	3
Revenues					
Property Tax	2.0%	30,181	30,785	31,400	32,028
CSA 9 Assessment	0.0%	7,798	7,798	7,798	7,798
Special Tax/Assessment	0.0%	15,210	15,210	15,210	15,210
Subtotal Tax Revenues		53,189	53,792	54,408	55,036
County Gap Funding	3.0%	32,300	33,269	34,267	35,295
Elkhorn Fund Balance		2,547	3,616	4,722	5,868
Total Sources		88,036	90,677	93,397	96,199
Estimated Service Cost	3.0%	(88,036)	(90,677)	(93,397)	(96,199)
Net Surplus / (Deficit)		-	-	-	-
Elkhorn Station Maint/Insurance		(3,500)	(3,605)	(3,713)	(3,825)
Elkhorn Fund Balance		288,015	272,969	254,760	233,281
Cumulative County Gap Funding		244,876	497,098	756,887	1,024,470

Sources: Yolo LAFCO, Yolo County Auditor Controller, Yolo County 2024-25 Direct Charge Transmittal (Springlake FPD and Elkhorn FPD), Elkhorn FPD 2024-25 Budget, RSG.

Item 7 - Attachment C

**BOARD OF SUPERVISORS
Yolo County, California**

To: CAO ✓
Fin. Svcs. ✓

CONSENT CALENDAR

Excerpt of Minute Order No. 26-21 Item No. 19, of the Board of Supervisors' meeting of March 24, 2026.

MOTION: Frerichs. SECOND: Villegas. AYES: Barajas, Villegas. Frerichs, Vixie Sandy, Allen.

19.

Rescind the August 4, 2020 resolution establishing and delegating fiscal and administrative powers to the Springlake Fire Protection District Fire Commission, approve Memorandum of Understanding regarding Fire Services and delegate authority to the County Administrative Officer and County Counsel (or designees) to make final edits and take necessary actions to execute the attached agreements for the provision of fire services by the City of West Sacramento and the City of Woodland, create the Springlake Fire Protection District Advisory Committee, and adopt tax exchange resolution for the allocation of property taxes pursuant to the Elkhorn Reorganization. (No general fund impact) (Webb/Tengolics)

Took the following action on Consent:

- A. Sitting as the Board of Directors of the Springlake Fire Protection District:
 - 1. Rescinded the August 4, 2020 resolution establishing and delegating fiscal and administrative powers to the Springlake Fire Protection District Fire Commission;
 - 2. Approved Memorandum of Understanding regarding Fire Services and delegate authority to the County Administrative Officer and County Counsel (or designees) to make final edits and take necessary actions to execute the attached Agreements for the provision of fire services by the City of West Sacramento and the City of Woodland (**Agreement No. 26-56**).
 - 3. Created the Springlake Fire Protection District Advisory Committee consisting of the current five members of the Springlake Fire Commission, and direct staff to return at a future meeting with recommendation for additional membership on the Advisory Committee to represent constituents in areas to be annexed as part of the Elkhorn Reorganization.

- B. Sitting as the Board of Supervisors of the County of Yolo:
 - 1. Approved Memorandum of Understanding Regarding Fire Services and delegate authority to the County Administrative Officer and County Counsel (or designees) to make final edits and take necessary actions to execute the attached Agreements for the provision of fire services by the City of West Sacramento (**Agreement No. 26-57**) and the City of Woodland (**Agreement No. 26-58**).
 - 2. Adopted tax exchange **Resolution No. 26-31** for the allocation of property taxes pursuant to the Elkhorn Reorganization.



County of Yolo
www.yolocounty.gov

To: The Chair and Members of the Board of Supervisors

Consent-General Government 19.
County Administrator

Board of Supervisors

Meeting Date: 03/24/2026
Brief Title: Elkhorn Reorganization
From: Michael Webb, County Administrator, County Administrator's Office
Staff Contact: Alexander Tengolics, Director of Strategic Operations, County Administrator's Office, x8068

Supervisorial District Impact: Districts 1,3

Subject

Rescind the August 4, 2020 resolution establishing and delegating fiscal and administrative powers to the Springlake Fire Protection District Fire Commission, approve Memorandum of Understanding regarding Fire Services and delegate authority to the County Administrative Officer and County Counsel (or designees) to make final edits and take necessary actions to execute the attached agreements for the provision of fire services by the City of West Sacramento and the City of Woodland, create the Springlake Fire Protection District Advisory Committee, and adopt tax exchange resolution for the allocation of property taxes pursuant to the Elkhorn Reorganization. (No general fund impact) (Webb/Tengolics)

Recommended Action

- A. Sitting as the Board of Directors of the Springlake Fire Protection District:
 - 1. Rescind the August 4, 2020 resolution establishing and delegating fiscal and administrative powers to the Springlake Fire Protection District Fire Commission.
 - 2. Approve Memorandum of Understanding regarding Fire Services and delegate authority to the County Administrative Officer and County Counsel (or designees) to make final edits and take necessary actions to execute the attached Agreements for the provision of fire services by the City of West Sacramento and the City of Woodland.
 - 3. Create the Springlake Fire Protection District Advisory Committee consisting of the current five members of the Springlake Fire Commission, and direct staff to return at a future meeting with recommendation for additional membership on the Advisory Committee to represent constituents in areas to be annexed as part of the Elkhorn Reorganization.

- B. Sitting as the Board of Supervisors of the County of Yolo:
 - 1. Approve Memorandum of Understanding Regarding Fire Services and delegate authority to the County Administrative Officer and County Counsel (or designees) to make final edits and take necessary actions to execute the attached Agreements for the provision of fire services by the City of West Sacramento and the City of Woodland.
 - 2. Adopt tax exchange resolution for the allocation of property taxes pursuant to the Elkhorn Reorganization.

Strategic Plan Goal(s)



Thriving Residents



Reason for Recommended Action/Background

The recommended actions before the Board of Supervisors (sitting as the Directors of the Springlake Fire Protection District and the Board of Supervisors) would effectuate the necessary governance, service contracts, and tax exchange approvals to move forward with the Yolo LAFCo proposed dissolution of the Elkhorn Fire Protection District (Elkhorn FPD) and County Service Area 9 (CSA 9) (Garcia Bend) and the annexation of those territories into the Springlake Fire Protection District, collectively referred to as the Elkhorn Reorganization. The attached Yolo LAFCo FAQ (Att. A) describes the circumstances and mechanics of the Elkhorn Reorganization.

In brief, the recommended actions would:

1. Rescind the August 4, 2020 resolution establishing and delegating fiscal and administrative powers to the Springlake Fire Protection District Fire Commission. The rescission of this resolution (Att. B) would return fiscal and administrative authorities to the Board of Supervisors acting in their capacity as the Springlake Fire Protection Board of Directors. This in turn would allow the Board to approve the necessary MOU and contracts for services with the Cities of West Sacramento and Woodland for fire services in the existing service territory of the Elkhorn Fire Protection District. This rescission was requested by the Springlake Fire Commission (Att. C)
2. Approve Memorandum of Understanding (MOU) (Att. D) regarding fire services and delegate authority to the County Administrative Officer and County Counsel (or designees) to make final edits and take necessary actions to execute the attached agreements for the provision of fire services by the City of West Sacramento and the City of Woodland. The MOU and the related five-year agreements would allow for the Cities of West Sacramento and Woodland to provide fire services in the existing service territory of the Elkhorn FPD and CSA 9. The current property tax and assessments generated by these areas are insufficient to cover the cost of services provided by the cities requiring the County to cover the funding gap which is estimated to be around \$240k per year. It is contemplated that fund balances and other assets from the Elkhorn Fire Protection District, cost recovery, and other administrative cost shifts would partially defray these annual costs. Over this five-year agreement term, staff and LAFCo will examine other potential options for these services to be cost neutral to the County, including further jurisdictional changes and assessment options. The MOU and agreements would need to be approved by both the Board of Supervisors in both their capacities (i.e., as the Board of Supervisors and as the Springlake Fire Protection District Board of Directors). Staff is requesting the Board delegate authority to the County Administrative Officer and County Counsel (or designees) to make final edits and take necessary actions to execute the attached Agreements. Staff is reviewing final edits and comments from the Cities of West Sacramento and Woodland and anticipates making final edits to the agreements shortly. Current drafts of the agreements are attached (Att. E and F).
3. Create the Springlake Fire Protection District Advisory Committee consisting of the current five members of the Springlake Fire Commission. The Committee would advise on matters related to fire protection services within the District. Staff plans to return at a future meeting with membership options for the Advisory Committee to ensure constituents in areas to be annexed as part of the Elkhorn Reorganization have representation.
4. Adopt a tax exchange resolution (Att. G) for the allocation of property taxes pursuant to the Elkhorn Reorganization. This is necessary to transfer the existing fire-related property tax and assessments generated from the Elkhorn service area and CSA 9 to the Springlake Fire Protection District as previously described. The affected districts received notice of this proposed exchange (Att. H).

Collaborations (including Board advisory groups and external partner agencies)

County Counsel, Yolo LAFCo, City of Woodland, City of West Sacramento, Springlake Fire Protection District Fire Commission

Fiscal Information

Fiscal impact (see budgetary detail below)

Fiscal Impact of this Expenditure

Total cost of recommended action	\$240,000
Amount budgeted for expenditure	
Additional expenditure authority needed	\$0
On-going commitment (annual cost)	\$240,000

Source of Funds for this Expenditure

General Fund	\$240,000
--------------	-----------

Further explanation as needed

The MOU and the related five-year agreements would allow for the Cities of West Sacramento and Woodland to provide fire services in the existing service territory of the Elkhorn FPD and CSA 9. The current property tax and assessments generated by these areas are insufficient to cover the cost of services provided by the cities requiring the County to cover the funding gap which is estimated to be around \$240k per year. It is contemplated that fund balances and other assets from the Elkhorn Fire Protection District, cost recovery, and other administrative cost shifts would partially defray these annual costs.

Attachments

- Att. A. LAFCo FAQ
- Att. B. August 4, 2020 Springlake Fire Commission Delegation of Authority Resolution
- Att. C. February 26, 2026 Springlake Fire Commission Letter
- Att. D. Memorandum of Understanding
- Att. E. Draft Woodland Agreement
- Att. F. Draft West Sacramento Agreement
- Att. G. Property Tax Exchange Resolution
- Att. H. Property Tax Exchange Notice to Districts

Form Review

Inbox	Reviewed By	Date
Michael Webb	Michael Webb	03/19/2026 02:41 PM
Phil Pogledich	Phil Pogledich	03/19/2026 04:43 PM
Cindy Perez	Cindy Perez	03/19/2026 04:45 PM
Form Started By: Alexander Tengolics		Started On: 03/12/2026 02:52 PM
Final Approval Date: 03/19/2026		

BOARD OF SUPERVISORS
Yolo County, California

To: CAO ✓
Fin. Svcs. ✓

CONSENT CALENDAR

Excerpt of Minute Order No. 20-94 Item No. 8, of the Board of Supervisors' meeting of August 4, 2020.

MOTION: Saylor. SECOND: Villegas. AYES: Provenza, Chamberlain, Villegas, Saylor, Sandy.

8.

Adopt resolution establishing and delegating fiscal and administrative powers to the Springlake Fire Protection District Fire Commission. (No general fund impact) (Blacklock/Tengolics)

Approved **Resolution No. 20-86** on Consent.



County of Yolo

www.yolocounty.org

To: The Chair and Members of the Board of Supervisors

Consent-General Government 8. County Administrator

Board of Supervisors

Meeting Date: 08/04/2020

Brief Title: Springlake Fire Commission

From: Patrick Blacklock, County Administrator, County Administrator's Office

Staff Contact: Alexander Tengolics, Manager of Governmental Relations, County Administrator's Office, x8068

Subject

Adopt resolution establishing and delegating fiscal and administrative powers to the Springlake Fire Protection District Fire Commission. (No general fund impact) (Blacklock/Tengolics)

Recommended Action

Adopt resolution establishing and delegating fiscal and administrative powers to the Springlake Fire Protection District Fire Commission.

Strategic Plan Goal(s)



Safe Communities

Reason for Recommended Action/Background

At the December 17, 2019 Board meeting, the Board adopted a resolution approving the establishment of the Springlake Fire Protection District (District) as a dependent district governed by the Yolo County Board of Supervisors. This reorganization was approved by LAFCo on May 28, 2020 and took effect on June 1, 2020. Per Health and Safety Code Section 13844, the County Board of Supervisors may delegate any or all of its powers to a five or seven-person fire commission. To maintain local control and reduce the administrative burden of operating the District, staff is recommending the creation of a five-person fire commission which would be authorized to take the necessary fiscal and administrative actions to operate the District (Att. A).

Per the resolution, members would serve staggered initial terms of two (two seats) or four years (three seats), to be determined by drawing straws or by the expressed preference of the appointees. After completion of the initial two-year terms, all Commission member terms shall be four-year terms. Initial appointments and any vacancies shall be filled only after compliance with the Maddy Act. Members of the District's Board of Directors at the time of the Commission's adoption of the Conducting Authority resolution may be appointed to seats on the new Fire Commission without the need to formally apply, subject to the Board of Supervisors' review of any additional applications received. Commissioners must be residents of the District.

Following Board approval, staff will notice the vacancies and return to the Board in September to appoint commissioners.

Collaborations (including Board advisory groups and external partner agencies)

County Counsel

Fiscal Information

No Fiscal Impact

Fiscal Impact of this Expenditure

Total cost of recommended action

Amount budgeted for expenditure

Additional expenditure authority needed \$0

On-going commitment (annual cost)

Source of Funds for this Expenditure

General Fund \$0

Attachments

Att. A. Resolution

Form Review

Inbox

Alexander Tengolics (Originator)

Mindi Nunes

Patrick Blacklock

Phil Pogledich

Elisa Sabatini

Form Started By: Alexander Tengolics

Final Approval Date: 07/29/2020

Reviewed By

Alexander Tengolics

Mindi Nunes

Patrick Blacklock

Phil Pogledich

Elisa Sabatini

Date

07/28/2020 02:44 PM

07/28/2020 03:22 PM

07/28/2020 04:32 PM

07/29/2020 08:08 AM

07/29/2020 11:14 AM

Started On: 01/13/2020 02:48 PM

AUG 05 2020

BY Rupita Ramirez
DEPUTY CLERK OF THE BOARD

RESOLUTION NO. 20-86

RESOLUTION APPROVING ESTABLISHMENT AND DELEGATION OF FISCAL AND ADMINISTRATIVE POWERS TO THE SPRINGLAKE FIRE PROTECTION DISTRICT FIRE COMMISSION

WHEREAS, on August 9, 2019, Springlake Fire Protection District applied to Yolo Local Agency Formation Commission (Commission) to begin the process of transitioning from an independent district to a dependent district to Yolo County;

WHEREAS, on December 17, 2019, the Yolo County Board of Supervisors adopted a resolution approving the establishment of the Springlake Fire Protection District as a dependent district governed by the Yolo County Board of Supervisors;

WHEREAS, on February 27, 2020 the Commission adopted Resolution 2020-01 approving the Change of Organization initiating "conducting authority" proceedings and set May 28, 2020 as the hearing date to conduct protest proceedings;

WHEREAS, On May 28, 2020 the Commission adopted the Conducting Authority resolution ordering the Change of Organization transitioning Springlake Fire Protection District to a dependent district effective July 1, 2020;

WHEREAS, Pursuant to Health and Safety Code Section 13844, the County Board of Supervisors may delegate any or all of its powers to a five or seven-person fire commission;

NOW, THEREFORE, THE YOLO COUNTY BOARD OF SUPERVISORS hereby resolves and orders as follows:

1. The Board hereby creates a five-person Springlake Fire Protection District Fire Commission, with members serving staggered initial terms of two (two seats) or four years (three seats), to be determined by drawing straws or by the expressed preference of the appointees. After completion of the initial two-year terms, all Commission member terms shall be four-year terms. Initial appointments and any vacancies shall be filled only after compliance with the Maddy Act.

2. Members of the District's Board of Directors at the time of the Commission's adoption of the Conducting Authority resolution may be appointed to seats on the new Fire Commission without the need to formally apply, subject to the Board of Supervisors' review of any additional applications received. This does not establish any preference or priority in the event more than five candidates for appointment (including applicants and prior Board members) are available for Board of Supervisors' consideration. Notwithstanding the foregoing, to facilitate its evaluation of candidates, the Board of Supervisors may request full applications from former Board members in its sole discretion.

3. As required by Section 13844, all appointees shall be District residents.

4. The Board of Supervisors delegates to the Fire Commission all of its powers under state law in its current capacity as the Board of the Springlake Fire Protection District, including but not limited to the Fire Protection District Law of 1987. This delegation includes, among other things, all relevant and appropriate fiscal and administrative powers to the Fire Commission.

5. The delegation of authority in Paragraph 4, above, shall take effect when a majority of the Fire Commission members are appointed by the Board of Supervisors, anticipated to occur within 30 days of the date of this Resolution.

PASSED AND ADOPTED by the Board of Supervisors of the County of Yolo, State of California this 4th day of August, 2020 by the following vote:

AYES: Provenza, Chamberlain, Villegas, Saylor, Sandy.

NOES: None.

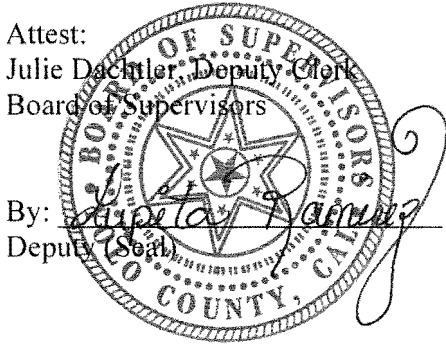
ABSENT: None.

ABSTENTION: None.



Gary Sandy, Chair
Yolo County Board of Supervisors

Attest:
Julie Dachtler, Deputy Clerk
Board of Supervisors



By: 
Deputy Clerk

Approved as to Form:

By: 
Philip J. Pogledich, County Counsel



SPRINGLAKE FIRE PROTECTION DISTRICT
1556 Springlake Ct.
Woodland, CA 95776
(530) 661-5860

Board of Fire Commissioners

Wes Arvin, Chair
Celeste Santoni, Vice-Chair
Carolyn Bunfill
Brooke Herrgesell
Patrick Raber

February 26th, 2026

Chair Allen and Members of the Yolo County Board of Supervisors,

As Commissioners of the Springlake Fire Protection District, we are writing to respectfully request that the Board of Supervisors realign the current governance structure from a Fire Commission to an Advisory Committee. We believe this change will continue to support the Springlake FPD and better position the District for future regional coordination.

As the Board is aware, the Yolo County Board of Supervisors serves as the governing body of the Springlake Fire Protection District and delegated its authority to the Fire Commission when the district transitioned from an independent to a dependent district in 2017. This transition was undertaken due to challenges in achieving a quorum to conduct business. Since that time, the Commission has remained fully seated, with all five positions consistently filled.

Because fire protection services for the District are delivered through contracts with the Cities of Davis and Woodland, the Commission's role is necessarily limited. Our responsibilities primarily include approving bills, reviewing budget requests, and authorizing weed abatement activities. We meet quarterly, in accordance with requirements, and our meetings are typically brief. Following the Oakdale Fire in 2025, some Commissioners have raised concerns regarding potential personal liability and the need for clearer delineation of authority and responsibility.

Additionally, as the Elkhorn Fire Protection District reorganization proceeds through LAFCo, it has become increasingly apparent that the Fire Commission may be placed in the position of reviewing or approving contracts related to a community that it does not currently represent. In our view, these decisions may be more appropriately addressed by a broader governing body, such as the Board of Supervisors.

At our meeting on February 20th, 2026, the Fire Commission voted to support a transition from a Fire Commission structure to an Advisory Committee. Should the Elkhorn Fire Protection District reorganization be approved, we further recommend including two representatives from the Elkhorn community on the Advisory Committee to ensure appropriate and balanced representation.

We appreciate the Board's consideration of this request and look forward to continued collaboration in support of effective governance and fire protection services for our communities.

Respectfully,



Wes Arvin, Chair
Springlake Fire Protection District

CC: Yolo County BOS

Mike Webb, CAO

Christine Crawford, LAFCO

Philip Pogledich, County Counsel

AGREEMENT NO. 26 - 56

(Memorandum of Understanding Regarding Fire Services)

This Memorandum of Understanding (“MOU”) is made and entered into this 24th day of March, 2026, by and between the Springlake Fire Protection District (“Springlake FPD”), County of Yolo (“County”), the City of West Sacramento (“West Sacramento”), and the City of Woodland (“Woodland”) (collectively, “Parties”).

WITNESSETH

WHEREAS, the Yolo Local Agency Formation Commission (“LAFCo”) has initiated proceedings to reorganize Elkhorn Fire Protection District (“FPD”), which may involve the dissolution of Elkhorn FPD and the annexation into Springlake FPD of parts or all of Elkhorn FPD’s territory, or other reorganization of Elkhorn and Springlake FPDs, as will be determined by LAFCo (“LAFCo Reorganization”); and

WHEREAS, West Sacramento provides fire protection, emergency response, and other services outside of the city boundaries in the territory of County Service Area No. 9 (“CSA 9”) pursuant to an existing contract with the County; and

WHEREAS, Woodland provides fire protection, emergency response, and other services outside of the city boundaries in northern territory of Springlake FPD pursuant to an existing contract with the Springlake FPD; and

WHEREAS, West Sacramento and Woodland provide mutual aid service in the territory of the Elkhorn FPD; and

WHEREAS, the Parties intend to enter into the agreements contained in Exhibits A and B (“Agreements”) that ensure the citizens and properties within the current territory of Elkhorn FPD receive services following any LAFCo Reorganization.

NOW, THEREFORE, the Parties agree as follows:

- A. Woodland, Springlake FPD, and County agree to execute and be bound by the agreement contained in **Exhibit A** upon the effective date of the LAFCo Reorganization.
- B. West Sacramento, Springlake FPD, and County agree to execute and be bound by the agreement contained in **in Exhibit B** upon the effective date of the LAFCo Reorganization.
- C. This MOU shall terminate, and the Parties commitment to be bound by the Agreements shall extinguish, if the LAFCo Reorganization is not completed by December 31, 2026, unless extended by agreement of the Parties.

D. In the event the reorganization approved by LAFCo differs than what is described in the Agreements, the Parties shall meet and confer to adapt the Agreements as necessary prior to the effective date of the LAFCo Reorganization.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the day and year first set forth above.

SPRINGLAKE FPD

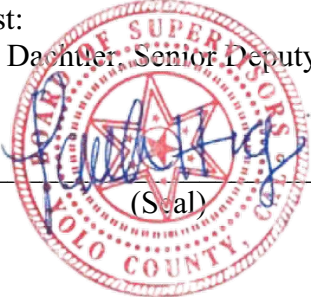
By Sheila A. Allen
Sheila A. Allen, Chair
Board of Directors

COUNTY OF YOLO

By Sheila A. Allen
Sheila A. Allen, Chair
Board of Supervisors

Attest:
Julie Dachler, Senior Deputy Clerk

By [Signature]
(Seal)



Approved as to Form:

Philip Pogledich, County Counsel

Attest:
Julie Dachler, Senior Deputy Clerk
Board of Supervisors

By [Signature]
(Seal)



Approved as to Form:

Philip Pogledich, County Counsel

CITY OF WOODLAND

[insert signature block]

CITY OF WEST SACRAMENTO

[insert signature block]

Yolo County Agreement No. 26-58

AGREEMENT BETWEEN THE SPRINGLAKE FIRE PROTECTION DISTRICT, THE COUNTY OF YOLO, AND THE CITY OF WOODLAND FOR THE PROVISION OF FIRE PROTECTION SERVICES

This Agreement (“Agreement”) is entered into this 24th day of March, 2026 between the Springlake Fire Protection District (“Springlake FPD”), the County of Yolo (“County”), and the City of Woodland (“City”).

RECITALS

WHEREAS, the Yolo Local Agency Formation Commission (“LAFCo”) has initiated proceedings to reorganize Elkhorn Fire Protection District (“FPD”), which may involve the dissolution of Elkhorn FPD annexed and the annexation of Elkhorn FPD’s territory into Springlake FPD, or other reorganization of Elkhorn FPD and Springlake FPD as will be determined by LAFCo; and

WHEREAS, City provides fire protection, emergency response, and other services outside of the city boundaries in northern territory of Springlake FPD pursuant to an existing agreement with the Springlake FPD; and

WHEREAS, City currently provides mutual aid in the territory of the Elkhorn FPD; and

WHEREAS, City has agreed to provide services in the northern portion of Elkhorn FPD’s territory following any reorganization pursuant to the terms of this Agreement.

NOW, THEREFORE, the Parties agree as follows:

1. Definitions

- a. “Effective Date” shall mean the effective date of the annexation of the Service Area into Springlake FPD.
- b. “Services” shall mean all fire protection services, fire suppression services, emergency medical first responder services, hazardous material first responder services, technical rescue (excluding water rescue), and fire investigation (cause and origin only), as required by applicable laws and of the same quality as reasonably possible given geographic and land use differences as the services provided to property owners within City. “Services” shall not include the following:
 - i. Incident responsibility for complex incidents (i.e. more than four hours, or complex incident, such as a plane crash, levee break, large explosion, or complex hazmat incident);
 - ii. Administrative support to the District, except as reasonably necessary to provide the Services under this Agreement;

- iii. Community risk reduction activities, such as plan review, fire and life safety inspections, code enforcement, and public education;
 - iv. Emergency management;
 - v. Non-emergency call response (e.g. disabled vessel, vehicle/occupancy lockout, chirping smoke detector);
 - vi. Incident cost recovery (except for DUI cost recovery).
- c. “Service Area” shall mean the area described in Exhibit A.
 - d. “Davis-Woodland Contract” shall mean the “Agreement Between the Springlake Fire Protection District and the Cities of Davis and Woodland for the Provision of Fire Protection Services” dated June 30, 2024.

2. Services To Be Provided by Woodland

- a. Commencing on the Effective Date, City shall, through its Fire Department, provide all Services in the Service Area.
- b. In providing the Services required under this Agreement, City shall not be required to duplicate those efforts or services provided by other governmental agencies or to provide any services which are required by law to be provided by another governmental agency.

3. Compensation

- a. For the Services provided pursuant to this Agreement, Springlake FPD shall pay City the following:
 - a. The portion of real property taxes that Springlake FPD annually receives for real property in the Service Area following the Effective Date;
 - b. Existing fire suppression assessments that Springlake annually receives from real property located in the Service Area following the Effective Date.
- b. Payment of the property taxes and existing fire suppression assessments shall be made at the same time as property taxes and/or fire suppression assessments are paid to other fire protection districts in Yolo County which is generally in December, April, and August.
- c. In addition to the compensation provided in subsection (b), above, City shall be paid \$212,576 per fiscal year commencing July 1, 2026 (“Additional

Contribution”). The Additional Contribution may be made, in the discretion of the Springlake FPD Board, from any accrued reserves of the Elkhorn FPD that are transferred to Springlake FPD, proceeds from the sale of any Elkhorn FPD assets remaining after the payments described in Section 4(c), or any new assessments or fees collected in the Elkhorn area. Any remaining Additional Contribution shall be paid by County. The first Additional Contribution shall be due within 30 days of the Effective Date. The Additional Contribution for each successive year shall be paid by July 31. For the fiscal year commencing July 1, 2027 and each fiscal year thereafter, the Compensations shall be adjusted for inflation based on the Consumer Price Index for All Urban Consumers (CPI-U): San Francisco-Oakland-Hayward, CA, as published by the Bureau of Labor Statistics of the U.S. Department of Labor for the preceding calendar year. For the purpose of calculating Compensation adjustments for future years, the initial annual service cost of \$293,129 shall be adjusted by CPI and the Additional Contribution calculated net of property taxes and assessment.

4. County Administration of Springlake FPD; Other Collaboration.

- a. County shall assume City’s responsibility for the administrative services provided to Springlake FPD under the Davis-Woodland Contract. City shall be allowed to retain the \$12,000/year compensation due to City for the administrative services as provided in the Davis-Woodland Contract. City’s retention of such compensation shall reduce County’s share of the Additional Contribution by an equivalent amount.
- b. As of the execution of this Agreement, the parties expect to provide space for City’s fire and law enforcement agencies on a County-owned radio tower located at the Yolo Central Landfill. Unless continued evaluation demonstrates that providing space is infeasible, the parties will work in a collaborative and timely manner to complete a separate agreement addressing this matter.
- c. Springlake FPD shall use reasonable means to liquidate the assets transferred from Elkhorn FPD to Springlake FPD. A minimum of \$100,000 and up to \$150,000 of the proceeds of such sale shall be set aside for training and other one-time start-up costs associated with City’s provision of Services, as mutually agreed to between Springlake FPD and City. The City shall provide a list of necessary training and equipment and shall make a reasonable substantiation that such training and equipment has an appropriate nexus to the services provided in the Service Area.

5. Fees for Service

- a. City shall utilize its schedule of fees to charge for operational/life safety permits and/or inspections, associated with businesses located within Springlake FPD. These fees will be charged to the business by City directly.

- b. The Springlake Board shall vote to approve any increase in fees brought forth by City.

6. Term

- a. The term of this Agreement shall begin on July 1, 2026 and shall, unless otherwise terminated in accordance with its terms, expire on midnight, June 30, 2031.
- b. After expiration of the term, the Agreement shall continue on a year-to-year basis upon the same terms provided herein.
- c. Any party to this Agreement may terminate this Agreement for any reason upon the provision of at least one year's advance written notice to the other parties.
- d. Springlake FPD and/or County's failure to pay compensation due under this Agreement within 60 days of the due date shall be grounds for early termination of this Agreement. In the event of non-payment, City shall make a demand for payment to Springlake FPD and the Yolo County Chief Financial Officer. Such notice shall provide that failure to pay the full amount owed within 30 days of the notice shall be grounds for termination of this Agreement. If the amounts due are not paid within this 30-day period, City may withdraw from or terminate its participation in this Agreement, and all services to be provided under this Agreement shall cease 60 days from the end of the thirty-day period. In the event of termination for non-payment, Springlake FPD shall remain obligated to and shall pay City for services provided up to the date of termination in the amounts specified in this Agreement.

7. Partial Year Payment

- a. In the event the Agreement is terminated at any time other than the end of the fiscal year (June 30), the Chief Financial Officer shall, within 60 days of the end of the fiscal year in which the Agreement was terminated, calculate the amount of City's compensation prorated for the portion of the fiscal year in which the Agreement was terminated ("Partial Year Charge").
- b. In calculating the Partial Year Charge, the Chief Financial Officer shall determine the number of days during the last fiscal year that City provided Services under this Agreement, divided by 365, and then multiplied by the real property taxes, fire suppression assessments, and County Contribution received by Springlake FPD for the Service Area in the last fiscal year in which City provided Services.

- c. If the total compensation received by City in the last fiscal year exceeds the Partial Year Charge, then City shall pay to the Chief Financial Officer the difference within 30 days, and the Chief Financial Officer shall allocate such payment between Springlake FPD and County. If the total compensation received by City in the last fiscal year is less than the Partial Year Charge, then the Chief Financial Officer shall pay City the difference from Springlake's next property tax allocation. No interest shall be due for any under- or over-compensation.

8. Insurance and Indemnification

- a. City shall, at all times, maintain insurance coverage through Yolo County Public Agency Risk Management Insurance Authority
- b. With the exception that this section shall in no event be construed to require indemnification to a greater extent than permitted under the public policy of the State of California, City shall indemnify, defend and hold harmless Springlake FPD, County, and their respective officers, agents, employees and volunteers from and against any and all claims, damages, demands, losses, defense costs, expenses (including attorney fees) and liability of any kind or nature arising out of or resulting from performance of the Services, provided that any such claim, damage, demand, loss, cost, expense or liability is caused in whole or in part by any negligent or intentional act or omission of City, any subcontractor, anyone directly or indirectly employed by any of them or anyone for whose acts any of them may be liable.
- c. With the exception that this section shall in no event be construed to require indemnification to a greater extent than permitted under the public policy of the State of California, Springlake FPD shall indemnify, defend, and hold harmless City, County, and their respective officers, agents, employees and volunteers from and against any and all claims, damages, demands, losses, defense costs, expenses (including attorney fees) and liability of any kind or nature arising out of or resulting from performance of the Services, provided that any such claim, damage, demand, loss, cost, expense or liability is caused in whole or in part by any negligent or intentional act or omission of Springlake FPD, any subcontractor, anyone directly or indirectly employed by any of them or anyone for whose acts any of them may be liable.
- d. The responsibilities for defense and indemnity obligations shall survive the termination or completion of this agreement for the full period of time allowed by law. The defense and indemnification obligations of this agreement are undertaken in addition to, and shall not in any way be limited by, the insurance obligations contained in this agreement.

9. Entire Agreement

This Agreement represents the entire agreement of the parties with respect to the subject of this Agreement, and no representations have been made or relied up on except as set forth herein. This Agreement supersedes all other agreements between the parties hereto. This Agreement may be amended or modified only by written, fully executed agreement of the parties.

IN WITNESS WHEREOF, the parties have hereto set their signature as of the date first above named herein.

SPRINGLAKE FPD

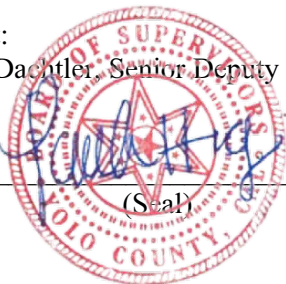
By *Sheila A. Allen*
Sheila A. Allen, Chair
Board of Directors

COUNTY OF YOLO

By *Sheila A. Allen*
Sheila A. Allen, Chair
Board of Supervisors

Attest:
Julie Dachtler, Senior Deputy Clerk

By *Julie Dachtler*
(Seal)



Approved as to Form:

Philip Pogledich, County Counsel

Attest:
Julie Dachtler, Senior Deputy Clerk
Board of Supervisors

By *Julie Dachtler*
(Seal)



Approved as to Form:

Philip Pogledich, County Counsel

CITY OF WOODLAND

[insert signature block]

Yolo County Agreement No. 26-57

AGREEMENT BETWEEN THE SPRINGLAKE FIRE PROTECTION DISTRICT, THE COUNTY OF YOLO, AND THE CITY OF WEST SACRAMENTO FOR THE PROVISION OF FIRE PROTECTION SERVICES

This Agreement (“Agreement”) is entered into this 24th day of March, 2026 between the Springlake Fire Protection District (“Springlake FPD”), the County of Yolo (“County”), and the City of West Sacramento (“City”).

RECITALS

WHEREAS, the Yolo Local Agency Formation Commission (“LAFCo”) has initiated proceedings to reorganize Elkhorn Fire Protection District (“FPD”), which may involve the dissolution of Elkhorn FPD annexed and the annexation of Elkhorn FPD’s territory into Springlake FPD, or other reorganization of Elkhorn FPD and Springlake FPD as will be determined by LAFCo; and

WHEREAS, City provides fire protection, emergency response, and other services outside of the city boundaries in County Service Area No. 9 (“CSA No. 9”) pursuant to Agreement No. 92-140; and

WHEREAS, City currently provides mutual aid in the territory of the Elkhorn FPD; and

WHEREAS, City has agreed to continue providing services to the area of CSA No. 9 and provide services in the southern portion of Elkhorn FPD’s territory following any reorganization pursuant to the terms of this Agreement.

NOW, THEREFORE, the Parties agree as follows:

1. Definitions

- a. “Effective Date” shall mean the effective date of the annexation of the Service Area into Springlake FPD.
- b. “Services” shall mean all fire protection services, fire suppression services, emergency medical first responder services, hazardous material first responder services, technical rescue (including water rescue), and fire investigation (cause and origin only), as required by applicable laws and of the same quality as reasonably possible given geographic and land use differences as the services provided to property owners within City. “Services” shall not include the following:
 - i. Incident responsibility for complex incidents (i.e. more than four hours, or complex incident, such as a plane crash, levee break, large explosion, or complex hazmat incident);
 - ii. Administrative support to the District, except as reasonably necessary to provide the Services under this Agreement;

- iii. Community risk reduction activities, such as plan review, fire and life safety inspections, code enforcement, and public education;
- iv. Emergency management;
- v. Non-emergency call response (e.g. disabled vessel, vehicle/occupancy lockout, chirping smoke detector);
- vi. Incident cost recovery.

c. "Service Area" shall mean the area described in Exhibit A.

2. Services To Be Provided by City

- a. Commencing on the Effective Date, City shall, through its Fire Department, provide all Services in the Service Area.
- b. In providing the Services required under this Agreement, City shall not be required to duplicate those efforts or services provided by other governmental agencies or to provide any services which are required by law to be provided by another governmental agency.
- c. This Agreement shall supersede and replace Agreement No. 92-140, which is hereby terminated.

3. Compensation

- a. For the Services provided pursuant to this Agreement, Springlake FPD and County shall pay City the following:
 - a. The portion of real property taxes that Springlake FPD and County annually receives for real property in the Service Area following the Effective Date;
 - b. Existing fire suppression assessments that Springlake FPD and County annually receives from real property located in the Service Area following the Effective Date. For purposes of this Agreement, "existing fire suppression assessments" shall include any assessments that are applied to the Service Area by LAFCo as a result of any annexation of the Service Area into Springlake FPD.
- b. Payment of the property taxes and existing fire suppression assessments shall be made at the same time as property taxes and/or fire suppression assessments are paid to other fire protection districts in Yolo County.

- c. In addition to the compensation provided in subsection (b), above, City shall be paid \$32,300 per fiscal year commencing July 1, 2026 (“Additional Contribution”). The Additional Contribution may be made, in the discretion of the Springlake FPD Board, from any accrued reserves of the Elkhorn FPD that are transferred to Springlake FPD or any new assessments or fees collected in the Elkhorn area. Any remaining Additional Contribution shall be paid by County. The first Additional Contribution shall be due within 30 days of the Effective Date. Each successive year shall be paid by July 31. For the fiscal year commencing July 1, 2027 and each fiscal year thereafter, the Additional Contribution shall be adjusted for inflation based on the Consumer Price Index for All Urban Consumers (CPI-U): San Francisco-Oakland-Hayward, CA, as published by the Bureau of Labor Statistics of the U.S. Department of Labor for the preceding calendar year.

4. Fees for Service

- a. City shall utilize its schedule of fees to charge for operational/life safety permits and/or inspections, associated with businesses located within Springlake FPD. These fees will be charged to the business by City directly.
- b. The Springlake FPD Board shall vote to approve any increase in fees brought forth by City.

5. Term

- a. The term of this Agreement shall begin on July 1, 2026 and shall, unless otherwise terminated in accordance with its terms, expire on midnight, June 30, 2031.
- b. After expiration of the term, the Agreement shall continue on a year-to-year basis upon the same terms provided herein.
- c. Any party to this Agreement may terminate this Agreement for any reason upon the provision of at least one year’s advance written notice to the other parties.
- d. Springlake FPD and/or County’s failure to pay compensation due under this Agreement within 60 days of the due date shall be grounds for early termination of this Agreement. In the event of non-payment, City shall make a demand for payment to Springlake FPD and the Yolo County Chief Financial Officer. Such notice shall provide that failure to pay the full amount owed within 30 days of the notice shall be grounds for termination of this Agreement. If the amounts due are not paid within this 30-day period, City may withdraw from or terminate its participation in this Agreement, and all services to be provided under this Agreement shall cease 60 days from the end

of the thirty-day period. In the event of termination for non-payment, Springlake FPD shall remain obligated to and shall pay City for services provided up to the date of termination in the amounts specified in this Agreement.

6. Partial Year Payment

- a. In the event the Agreement is terminated at any time other than the end of the fiscal year (June 30), the Chief Financial Officer shall, within 60 days of the end of the fiscal year in which the Agreement was terminated, calculate the amount of City's compensation prorated for the portion of the fiscal year in which the Agreement was terminated ("Partial Year Charge").
- b. In calculating the Partial Year Charge, the Chief Financial Officer shall determine the number of days during the last fiscal year that City provided Services under this Agreement, divided by 365, and then multiplied by the real property taxes, fire suppression assessments, and County Contribution received by Springlake FPD for the Service Area in the last fiscal year in which City provided Services.
- c. If the total compensation received by City in the last fiscal year exceeds the Partial Year Charge, then City shall pay to the Chief Financial Officer the difference within 30 days, and the Chief Financial Officer shall allocate such payment between Springlake FPD and County. If the total compensation received by City in the last fiscal year is less than the Partial Year Charge, then the Chief Financial Officer shall pay City the difference from Springlake's next property tax allocation. No interest shall be due for any under- or over-compensation.

7. Insurance and Indemnification

- a. City shall, at all times, maintain insurance coverage through Yolo County Public Agency Risk Management Insurance Authority
- b. With the exception that this section shall in no event be construed to require indemnification to a greater extent than permitted under the public policy of the State of California, City shall indemnify, defend and hold harmless Springlake FPD, County, and their respective officers, agents, employees and volunteers from and against any and all claims, damages, demands, losses, defense costs, expenses (including attorney fees) and liability of any kind or nature arising out of or resulting from performance of the Services, provided that any such claim, damage, demand, loss, cost, expense or liability is caused in whole or in part by any negligent or intentional act or omission of City, any subcontractor, anyone directly or indirectly employed by any of them or anyone for whose acts any of them may be liable.

- c. With the exception that this section shall in no event be construed to require indemnification to a greater extent than permitted under the public policy of the State of California, Springlake FPD shall indemnify, defend, and hold harmless City, County, and their respective officers, agents, employees and volunteers from and against any and all claims, damages, demands, losses, defense costs, expenses (including attorney fees) and liability of any kind or nature arising out of or resulting from performance of the Services, provided that any such claim, damage, demand, loss, cost, expense or liability is caused in whole or in part by any negligent or intentional act or omission of Springlake FPD, any subcontractor, anyone directly or indirectly employed by any of them or anyone for whose acts any of them may be liable.
- d. The responsibilities for defense and indemnity obligations shall survive the termination or completion of this agreement for the full period of time allowed by law. The defense and indemnification obligations of this agreement are undertaken in addition to, and shall not in any way be limited by, the insurance obligations contained in this agreement.

8. Entire Agreement

This Agreement represents the entire agreement of the parties with respect to the subject of this Agreement, and no representations have been made or relied up on except as set forth herein. This Agreement supersedes all other agreements between the parties hereto. This Agreement may be amended or modified only by written, fully executed agreement of the parties.

//

//

IN WITNESS WHEREOF, the parties have hereto set their signature as of the date first above named herein.

SPRINGLAKE FPD

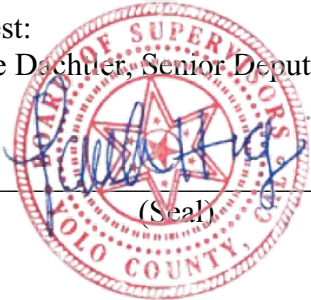
By Sheila A. Allen
Sheila A. Allen, Chair
Board of Directors

COUNTY OF YOLO

By Sheila A. Allen
Sheila A. Allen, Chair
Board of Supervisors

Attest:
Julie Dachtler, Senior Deputy Clerk

By (Seal)




Approved as to Form:

Philip Pogledich, County Counsel

Attest:
Julie Dachtler, Senior Deputy Clerk
Board of Supervisors

By (Seal)



Approved as to Form:

Philip Pogledich, County Counsel

CITY OF WEST SACRAMENTO

[insert signature block]

RESOLUTION No. 26 - 31**Property Tax Revenue Exchange Related to the Dissolution of the Elkhorn Fire Protection District and County Service Area 9 and the Transfer of Responsibilities and Revenue to Springlake Fire Protection District**

WHEREAS, an application for the dissolution of the Elkhorn Fire Protection District (“Elkhorn FPD”) and County Service Area 9 (“CSA 9”) and a transfer of certain responsibilities and revenue related to fire protection services within the territory of each entity (described in Exhibit A attached hereto, the “Subject Territory”) to the Springlake Fire Protection District (“Springlake FPD”) has been submitted to the Yolo County Local Agency Formation Commission (LAFCo 24-02); and

WHEREAS, Revenue and Taxation Code section 99 requires a negotiated exchange for property tax revenues of each local agency whose service area or service responsibility will be altered by a proposed jurisdictional change and, in the case of this application, the service area or service responsibility of the Springlake FPD will be altered; and

WHEREAS, Section 99(b)(5) provides that, in the event that a jurisdictional change would affect the service area or service responsibility of one or more special districts, the board of supervisors of the county or counties in which the districts are located shall, on behalf of the district or districts, negotiate any exchange of property tax revenues; and

WHEREAS, Section 99(b)(5) further provides that, prior to entering into negotiation on behalf of a district for the exchange of property tax revenue, the board shall consult with the affected district, and that such consultation shall include, at a minimum, notification to each member and executive officer of the district board of the pending consultation and provision of adequate opportunity to comment on the negotiation; and

WHEREAS, the Yolo County Administrator has, on behalf of this Board of Supervisors, notified the Board of Fire Commissioners for the Springlake FPD and the Woodland Fire Chief (whose office provides administrative support to the Springlake FPD), and provided them adequate opportunity to comment on the negotiation; and

WHEREAS, based on the information provided by the County Administrator, the Chief Financial Officer, and any other interested party, the exchange of property tax revenues for this proposal set forth below appears appropriate and in the best interests of the County, the Springlake FPD, and their residents and customers;

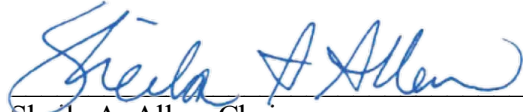
NOW, THEREFORE, IT IS RESOLVED by the Board of Supervisors of the County of Yolo as follows:

1. Each of the foregoing recitals is true and correct.
2. Effective the fiscal year following recordation of the certificate of completion for the annexations proposal, and for each fiscal year thereafter, the Springlake FPD shall receive 100

percent of the portion of the property tax revenue currently distributed to the Elkhorn FPD and CSA 9 from the "Subject Territory."

PASSED AND ADOPTED by the Board of Supervisors of the County of Yolo, State of California, this 24th day of March 2026, by the following vote:

AYES: Barajas, Villegas, Frerichs, Vixie Sandy, Allen.
NOES: None.
ABSENT: None.
ABSTENTION: None.



Sheila A. Allen, Chair
Yolo County Board of Supervisors

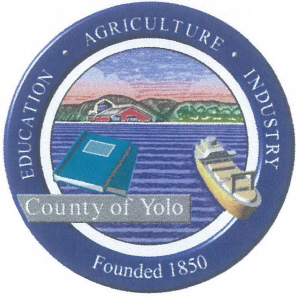
Attest:
Julie Dackler, Senior Deputy Clerk
Board of Supervisors

Approved as to Form:

By  _____
Deputy (Seal)

By  _____
Philip J. Pogledich, County Counsel





COUNTY OF YOLO

Office of the County Administrator

Michael Webb
County Administrator

625 Court Street, Room 202 Woodland, CA 95695
(530) 666-8150 FAX (530) 668-4029
www.yolocounty.org

March 10, 2026

Yolo County Board of Supervisors
625 Court Street, Room 204
Woodland, CA 95695

Elkhorn Fire Protection District
19396 County Road 124
West Sacramento, CA 95691

Springlake Fire Protection District
1000 Lincoln Avenue
Woodland, CA 95695

**RE: LAFCo 24-02 Elkhorn Fire Protection District Reorganization Property Tax
Negotiation and Exchange**

Dear Members of the Yolo County Board of Supervisors, the Elkhorn Fire Protection District Board, and the Springlake Fire Protection District Fire Commission:

Pursuant to Revenue & Taxation Code section 99(b)(5), the Board of Supervisors is responsible for negotiating the exchange of property taxes associated with the proposed dissolution of Elkhorn Fire Protection District and County Service Area No. 9 and annexation of their territory into Springlake Fire Protection District. At the March 24, 2026 Board of Supervisors meeting, County staff will recommend that the Board of Supervisors designate all property taxes associated with fire protection services in the current Elkhorn Fire Protection District and County Service Area No. 9 territories to be paid to Springlake Fire Protection District to fund services in the annexed territories. The governing body of each District has the opportunity to provide consultation to the Board of Supervisors by commenting on the proposed property tax exchange. Please provide your comments, if any, to clerkoftheboard@yolocounty.gov by March 23, 2026.

Michael Webb
Chief Administrative Officer



**Elkhorn Fire Protection District (FPD) Proposed Reorganization
Frequently Asked Questions**

This FAQ provides information about the proposed dissolution of the Elkhorn Fire Protection District (Elkhorn FPD) and County Service Area 9 (CSA 9) (Garcia Bend) and what it means for residents and landowners. It explains why the change is happening, how fire protection services would be provided in the future, and how the public can stay involved in the decision-making process.

1. Why is the Elkhorn FPD being dissolved?

The Elkhorn FPD is being dissolved because it cannot reliably sustain long term the resources or capacity to provide adequate fire protection and emergency response services. Increasing calls on I-5 and Old River Road have outpaced Elkhorn FPD’s response capabilities, and its volunteer population base is declining. FPD Board Members recognize its ability to provide critical public safety services is not sustainable.

The Yolo Local Agency Formation Commission (Yolo LAFCo), which organizes districts in Yolo County, determined that contracting services from the adjacent Cities will improve reliability, efficiency, and public safety. On August 21, 2024, the Elkhorn FPD Board adopted a resolution initiating this Yolo LAFCo application process to dissolve the District.

Yolo LAFCo’s reorganization plan being considered is to dissolve the Elkhorn FPD and CSA 9 (Garcia Bend) and annex both areas into the Springlake FPD to assume service contracts and finances. CSA 9 (Garcia Bend) has been added to the LAFCo Reorganization because its services are already provided by the City of West Sacramento and there are organizational efficiencies with consolidating into one district.

2. Where will our fire protection and emergency response services come from?

Per the reorganization plan currently under consideration, for Elkhorn the fire protection and emergency services would be provided by neighboring cities through contractual agreements with the City of West Sacramento (for the response area south of CR 124) and the City of Woodland (for the response area north of CR 124). These agencies have the personnel, equipment, and infrastructure to respond more effectively to emergencies in the area. For Garcia Bend, services would not change and will continue to be provided by the City of West Sacramento.

3. Will our service be better?

Service for Elkhorn FPD landowners and residents will improve. The transition is designed to improve service levels by ensuring consistent response times, state of the art equipment, and a larger pool of professionally trained firefighters. Residents would benefit from a more sustainable and professionally managed fire protection system.

During LAFCo’s last review, a countywide committee of rural fire protection district chiefs advised that, for responder safety, fire calls should ideally be staffed with four personnel, and rescue or emergency medical calls with three. Elkhorn FPD’s response data from 2019–2021 showed that most calls were handled by a single responder, with two responders available at times. Over the most recent four-year period (2021–2024), Elkhorn FPD averaged approximately one call per week (46 calls per year across all types). City service contracts will help ensure that responses consistently meet recommended staffing levels, ensuring safety for all first responders.

Currently, the West Sacramento and Woodland Fire Departments provide services through a mutual aid agreement and are dispatched if requested or if Elkhorn FPD does not respond within three minutes. Elkhorn FPD also lacks the resources to reciprocate effectively under the mutual aid agreement, creating an imbalance for the Cities.

As noted previously, services for Garcia Bend would not change and services will remain the same.

4. Will our insurance costs/ISO rating go down?

People want to know that their local fire department can protect them and their property. Insurers want that same assurance. The property insurance industry, therefore, often calls upon the Insurance Services Office (ISO) to determine just how well fire departments protect the communities they serve. These capabilities are represented by a metric known as an ISO score. An ISO score is a rating given to fire departments that evaluates their ability to offer adequate fire protection on a scale of one to 10. A Class 1 score indicates excellent service from a fire station and a Class 10 score suggests that the department doesn't meet minimum standards.

Elkhorn FPD and CSA 9 currently do not have an ISO rating and are therefore assigned a default Class 10. ISO ratings apply district-wide, and the Springlake FPD presently holds a Class 2Y rating, which is a significant improvement. If annexation moves forward, ISO will be contacted to conduct a new evaluation of the Elkhorn and Garcia Bend areas, but there is no known reason the same rating could not be achieved. A higher ISO rating often results in lower insurance premiums, and property owners may see reductions of roughly 20% to 50%, depending on their carrier. Residents should check directly with their insurance provider to confirm any potential savings.

4. How will the City contracts be paid for?

Funding for the service contracts would come from existing revenue sources, including property tax allocations and the existing special assessment of \$2.50 per acre that has supported Elkhorn FPD. These funds would help pay for contracted services. CSA 9 (Garcia Bend) does not currently have a special assessment, and one will be added as discussed below.

However, property tax and special assessment revenues alone are not sufficient to cover the Cities' estimated service costs per the table below (based on 2024 data). Therefore, Yolo County is anticipated to subsidize these costs for a five-year period.

	Woodland Service Area	West Sac Service Area
Revenues		
Property Tax	\$ 32,419	\$ 34,661
Special Tax	\$ 48,134	\$ 21,075
Total Revenues	\$ 80,553	\$ 55,736
Estimated Service Cost*	\$ 293,129	\$ 88,036
Net Surplus (Deficit)	\$ (212,576)	\$ (32,300)

* call duration methodology is estimated and creates significant variability in cost

5. Will my property taxes or special assessments go up?

For Elkhorn, not in the near term. Property taxes and special assessments would not increase because of this dissolution and annexation into Springlake FPD. The existing tax revenue and special assessment that funds Elkhorn FPD would continue to support fire protection services under the new arrangement. No new

special assessment formulas are anticipated for at least five years, and any proposed increase would require landowner approval.

Elkhorn FPD’s current assessment includes a Consumer Price Index (CPI) escalator, which allows the assessment to be adjusted as needed. The CPI measures changes in the cost of a broad range of goods and services over time. Over the past three years, CPI increases have ranged from 2.4% to 3.0%. For fiscal year 2024/25, the average assessment paid by property owners (excluding large LLC-type landowners) was \$281. Using that amount as a baseline, a 3.0% CPI increase for one year would result in an assessment of \$289. As a maximum-case example, if the assessment increased by 3.0% each year for five years, it would be \$326.

For Garcia Bend landowners, an annual special assessment would be a new cost. Currently, there is no special assessment for fire protection services in this area and property tax revenues have not kept pace with increased City costs. If CSA 9’s territory is annexed into the Springlake FPD, landowners would see a new special assessment added to property tax bills per the Springlake FPD formula below:

Springlake FPD Assessment Formula for Garcia Bend Only

Property Type	Proposed Rate	Unit
Single Family	\$149.98	each
Multi-Family	\$46.43	res unit
Commercial/Industrial	\$646.85	acre
Office	\$318.48	acre
Storage	\$497.75	acre
Parking Lot	\$33.72	each
Vacant	\$26.08	each
Agriculture	\$2.83	acre
Range Land & Open Space	\$1.86	acre

6. What will happen to the Elkhorn Fire Station?

The Elkhorn Fire Station is located on land leased from the State Lands Commission and the Cities do not plan to staff the station. If no changes occur to the lease and the reorganization plan goes through, the station and lease would transfer to the Springlake FPD. The Elkhorn FPD has indicated it will reach out to the State Lands Commission to explore a lease transfer to the Elkhorn Volunteer Association, a private non-profit organization. A review of the current lease terms and potential additional or alternative uses of the property is currently underway. Regardless of the lease holder, the plan is to maintain the station for public safety and community use.

7. How will my community needs and interests be represented?

Per the reorganization plan currently under consideration, the Springlake FPD would expand its 5-member Advisory Committee to 7-members to include representation from Elkhorn and Garcia Bend. The Committee would advise the Board of Supervisors (acting as the Springlake FPD Board) on the adequacy of services, review of budgets and financial reporting, or other matters as needed.

8. What opportunities are there for public input on the Reorganization?

The Elkhorn FPD has scheduled a community meeting on **Wednesday, April 8th at 5:30 p.m.** at the Elkhorn Fire Station. Residents and landowners are encouraged to attend to ask questions and can also reach out to LAFCo staff at (530) 666-8048 or at lafco@yolocounty.gov.

Additionally, Yolo LAFCo will hold a public hearing on the Elkhorn FPD Reorganization scheduled for **April 23rd at 9:00 a.m.** at the County Administration Building in Woodland. Public hearing notices will be mailed to landowners and registered voters 21-days prior to the hearing. Anyone may submit written comments or provide verbal comments at the hearing, which will be considered by the Commissioners.

If LAFCo approves the reorganization, a protest process will follow, and protest notices will be mailed allowing landowners and voters to protest the decision by mail-in ballot or in person. The Protest Hearing has not been scheduled yet but will likely be held on **May 26th in West Sacramento.**

Those interested in attending either of these meetings should check the LAFCo schedule and agendas, available at www.yololafco.org/meetings.

9. What happens at the Protest Hearing?

Any registered voter and/or landowner in Elkhorn FPD and CSA 9 (Garcia Bend) would be eligible to protest LAFCo's approval. Any protest votes that have either been mailed in advance or provided in person at the hearing are tallied, in separate categories for: (1) registered voters; and (2) landowners with a weighted vote per assessed value owned (and anyone can submit protests in both categories if eligible for both).

The next steps will depend on the percentage of protests received in either category (i.e. not both added together):

- 0% - <25% protest is received: the LAFCo action goes through
- 25% - <50% protest is received: the question goes to an election
- If 50% or more protest is received: LAFCo's action is terminated

If an election is needed, it typically occurs at the next general election (i.e. the question is added to Official Elections Ballots for voters registered within Elkhorn FPD and CSA 9 (Garcia Bend). The results of the election are a simple majority vote, and there is no landowner vote.

10. If the Reorganization is successful, when will it take effect?

The goal is for the reorganization changes and new services to take effect July 1, 2026, coinciding with the new fiscal year. If the Reorganization is successful via an election, the election process will delay the effective date. It's anticipated the FPD would change its name to better reflect its broader territory.

11. If the Reorganization fails, what happens then?

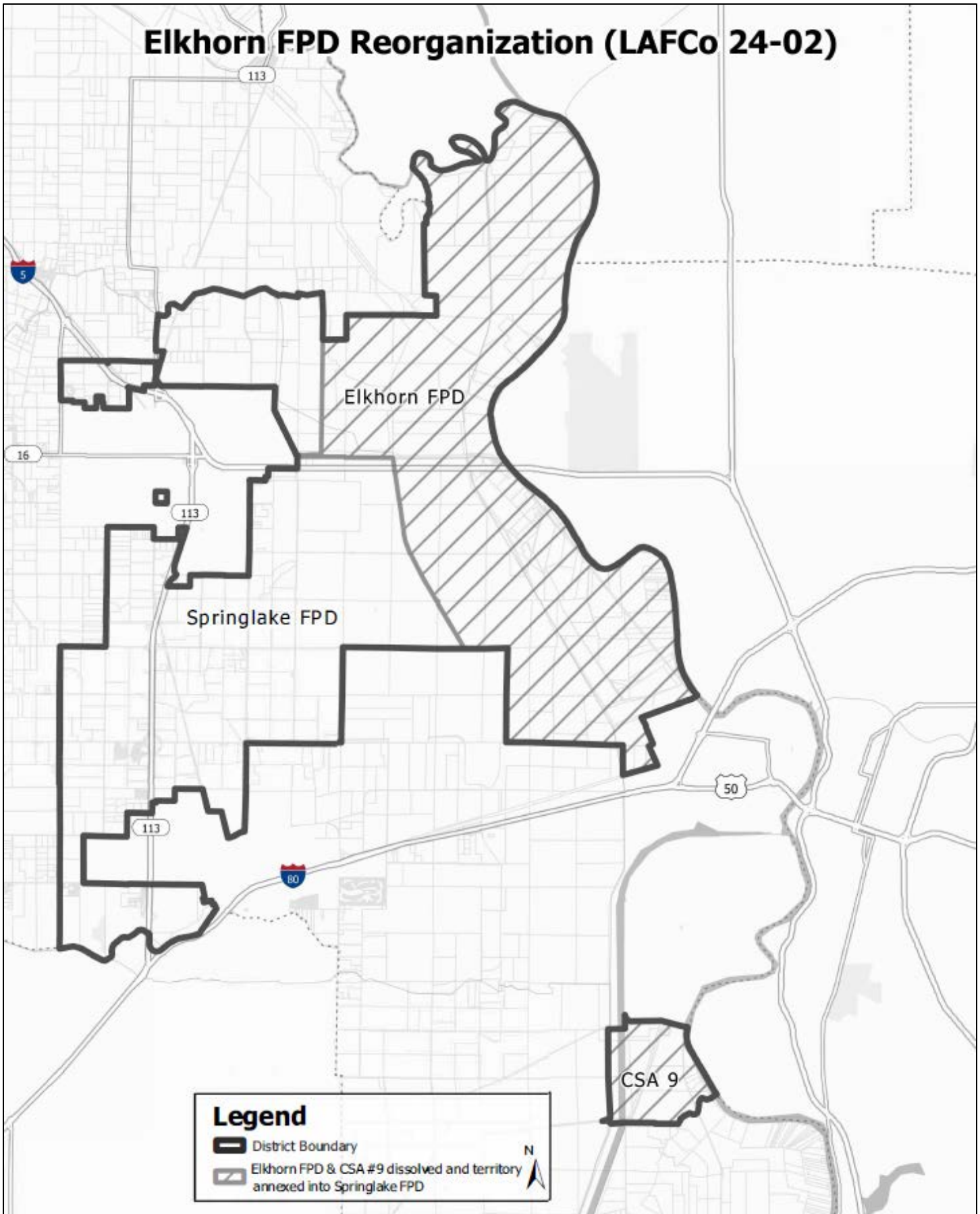
For Elkhorn, its FPD would remain and would be expected to continue to experience challenges with service levels, consistent response times, and an adequate pool of trained firefighters. Under the current mutual aid agreement, if there's no Elkhorn FPD response within three minutes of a dispatch call, the West Sacramento or Woodland Fire Department would then be called to respond. However, the Cities could decide not to provide mutual aid going forward.

For Garcia Bend, the services from the City of West Sacramento would remain status quo.

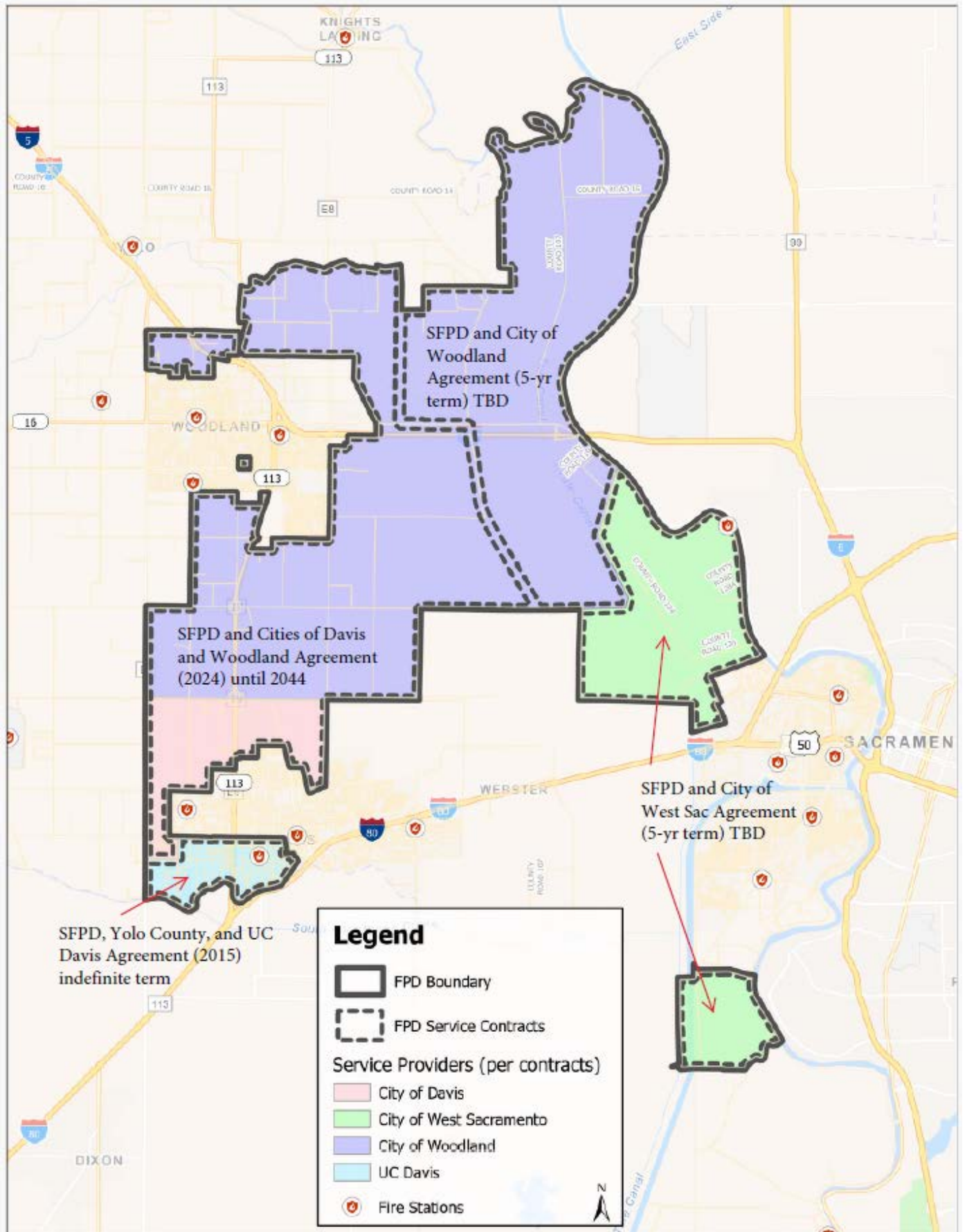
12. Attachments:

1. Proposed Elkhorn FPD Reorganization Map
2. Proposed Springlake FPD Map Showing Service Providers and Contracts (assuming Reorganization goes through)

Elkhorn FPD Reorganization (LAFCo 24-02)



Proposed FPD Contracts and Service Providers





Regular 8.

LAFCO

Meeting Date: 04/23/2026

Information

SUBJECT

Consider and adopt LAFCo's Two-Year Strategic Work Plan for fiscal years 2026/27-2027/28

RECOMMENDED ACTION

Consider and adopt the LAFCo Two-Year Strategic Work Plan for fiscal years 2026/27-2027/28, directing any changes as desired.

FISCAL IMPACT

The cost of undertaking the Two-Year Strategic Work Plan is incorporated into LAFCo's draft budget. Any changes to implement Commission direction can be factored into the final budget.

BACKGROUND

The purpose of this item is to confirm direction on work priorities and action items for the upcoming fiscal year (FY), documented as follows:

- Attachment A is a draft Two-Year Strategic Work Plan for FYs 2026/27-2027/28. The priorities identified at the Leadership and Priority Setting Session retreat in March are incorporated into the draft strategic work plan for Commission review. The priorities are taken directly from the session. However, the action items for each priority have been developed by staff, and therefore, should be reviewed and confirmed by the Commission. In addition to the new priorities, the work plan includes other mandated items such as Municipal Service Reviews, processing proposals, LAFCo audit, etc. Please review and provide staff with direction as desired.
- Attachment B is the MSR/SOI Update Schedule including all the agencies LAFCo is required to review every five years, and
- Attachment C is the Leadership and Priority Setting Session Summary Report from the March retreat for reference.

Attachments

- 8 Att A - Yolo LAFCo Two-Year Strategic Work Plan
- 8 Att B - Yolo LAFCo MSR/ SOI Work Plan
- 8 Att C - Yolo LAFCo Priority Setting Session Summary

Form Review

Inbox	Reviewed By	Date
Christine Crawford	Christine Crawford	04/15/2026 12:30 PM
Form Started By: JD Trebec		Started On: 04/07/2026 03:50 PM
Final Approval Date: 04/15/2026		



Yolo LAFCo Strategic Work Plan

For Fiscal Years 2026/27 – 2027/28

DRAFT April 23, 2026

1. Priority: Address Fire and Emergency Operations Regional Coordination

Action Steps	Timeframe	Status
1.1 Expand the scope of the Fire Protection and Emergency Response Services MSR in light of the Oakdale Fire to include an in-depth study of FPD governance, fiscal issues, and staffing needs	FY 26/27	--
1.2 Discussion of services in Fire MSR will review FPD implementation of fire prevention programs for their districts	FY 26/27	--
1.3 Ensure Fire MSR reviews staff training information and certifications for district chiefs and firefighters	FY 26/27	--
1.4 Enhance Fire MSR review to improve how FPDs coordinate with other FPDs, County, and State and Federal agencies	FY 26/27	--
1.5 Review FPD budgets and identify any opportunities to increase revenues and make expenditures more efficient	FY 26/27	--
1.6 Review fire safety-related ordinances and work with Fire Chiefs and a County Fire Warden to set appropriate authority levels	FY 26/27	--
1.7 Implement any consolidations of FPDs recommended in the MSR	FY 27/28	--

2. Priority: Expand LAFCo's Climate & Environmental Justice Policies

Action Steps	Timeframe	Status
2.1 Identify common threads in the City and County Climate Action Plans (including Valley Clean Energy)	FY 26/27	--
2.2 Study climate and environmental justice policies from other LAFCos and develop a Yolo LAFCo Environmental Justice Policy	FY 27/28	--
2.3 Work with local climate and environmental justice organizations to pursue grants in alignment with LAFCo policies [need Commission clarification on this item]	FY 27/28	--

3. Priority: Increase MSR Agency Accountability

Action Steps	Timeframe	Status
3.1 Present MSR/SOI findings and recommendations to each subject agency's governing body	FY 26/27	--
3.2 Require a written response from the subject agencies to MSR recommendations within 90 days.	FY 26/27	--
3.3 Develop a response form template that includes any barriers to action and an understanding of the consequences of inaction.	FY 27/28	--

4. Priority: Develop Communication and Outreach Strategy with Special Districts

Action Steps	Timeframe	Status
4.1 Consider hiring consultant to develop communication strategy and/or materials	FY 26/27	--
4.2 Present LAFCo "road show" to special districts highlighting increased efficiencies, resources, and other benefits	FY 27/28	--

5. Priority: Engage Staff and Commissioners

Action Steps	Timeframe	Status
5.1 Provide support for commissioners	Ongoing	--
5.2 Identify the best modes of communication between staff and commissioners to increase responsiveness	FY 26/27	--

6. Mandate: Complete scheduled MSRs and new applications

Action Steps	Timeframe	Status
6.1 Complete the following MSRs: <ul style="list-style-type: none">• Fire Protection and Emergency Response Services (17 agencies)• City Water and Sewer Services (4 cities, 3 CSAs)	FY 26/27 FY 27/28	-- --
6.2 Complete proposal applications in a timely manner as submitted	Ongoing	--

7. Good Governance: Agency Accountability

Action Steps	Timeframe	Status
7.1 Complete Yolo Local Government Website Transparency 2026 Scorecard (71 agency websites scored)	Jan 2027	--

7.2 Complete Yolo Local Government Website Transparency 2027 Scorecards (71 agency websites scored)	Jan 2028	
7.3 Complete LAFCo Financial Audit of FYs ending 2025, 2026 and 2027 and implement any recommendations	Mar 2028	--
7.4 Prepare and manage the LAFCo budget and review quarterly financial reports to ensure sound budget practices	Ongoing	--
7.5 Monitor the Strategic Work Plan for progress and prepare the next Plan	Ongoing	--

FY 2026/27 MSR/SOI Update Schedule			
Fiscal Year	Subject City/District/JPA	Last Review Completed	Other Service Providers (not comprehensively reviewed)
2026/27	<u>Fire Protection & Emergency Response Services:</u>		
	Capay Fire Protection District	Jul 2022	City of Davis FD & Dispatch
	Clarksburg Fire Protection District	Jul 2022	City of West Sacramento FD
	Dunnigan Fire Protection District	Jul 2022	City of Winters FD
	East Davis Fire Protection District	Jul 2022	City of Woodland FD
	Elkhorn Fire Protection District	Jul 2022	UC Davis FD
	Esparto Fire Protection District	Jul 2022	Yocha Dehe FD
	Garcia Bend County Service Area	Jul 2022	
	Knights Landing Fire Protection District	Jul 2022	
	Madison Fire Protection District	Jul 2022	
	No Man's Land Fire Protection District	Jul 2022	
	Springlake Fire Protection District	Jul 2022	
	West Plainfield Fire Protection District	Jul 2022	
	Willow Oak Fire Protection District	Jul 2022	
	Winters Fire Protection District	Jul 2022	
Yolo Emergency Communications Agency ("YECA") JPA	Mar 2019		
Yolo Fire Protection District	Jul 2022		
Zamora Fire Protection District	Jul 2022		
2027/28	<u>City Water & Sewer Services</u>		
	City of Davis	Mar 2021	
	El Macero County Service Area	Dec 2022	
	North Davis Meadows County Service Area	Dec 2022	
	Willowbank County Service Area	Dec 2022	
	City of West Sacramento	Apr 2023	
	City of Winters	Sep 2022	
	City of Woodland	Feb 2025	
Woodland-Davis Clean Water Agency JPA	Jul 2023		
2028/29	<u>Flood Protection & Drainage Services:</u>		
	Knights Landing Ridge Drainage District	Sep 2024	Colusa Basin Drainage District (Colusa)
	Reclamation District 150	Sep 2024	RD 108 (Colusa)
	Reclamation District 1600	Sep 2024	RD 2068 (Solano)
	Reclamation District 2035	Sep 2024	RD 2093 (Solano)
	Reclamation District 307	Sep 2024	Sac. River Westside Levee District (Colusa)
	Reclamation District 537	Sep 2024	
	Reclamation District 730	Sep 2024	
	Reclamation District 765	Sep 2024	
	Reclamation District 787	Sep 2024	
	Reclamation District 900	Sep 2024	
	Reclamation District 999	Sep 2024	
	Snowball County Service Area	Sep 2024	
West Sacramento Area Flood Control Agency ("West SAFCA") JPA	Sep 2024		
2029/30	<u>Cemetery Services:</u>		
	Capay Cemetery District	Jun 2025	Woodland City Cemetery
	Cottonwood Cemetery District	Jun 2025	
	Davis Cemetery District	Jun 2025	
	Knights Landing Cemetery District	Jun 2025	
	Mary's Cemetery District	Jun 2025	
	Winters Cemetery District	Jun 2025	
	<u>Resource Conservation Services</u>		
	Yolo County Resource Conservation District	Feb 2023	
	<u>River Port Services</u>		
Sacramento - Yolo Port District	Jul 2025		
2030/31	<u>Agricultural Irrigation Services:</u>		
	Dunnigan Water District	Jun 2026	RD 2035 (secondary service)
	Yolo County Flood Control & Water Conservation District	Jun 2026	
	Yolo Subbasin Groundwater Agency ("Yolo GSA") JPA	Jun 2026	
	<u>Rural Water & Sewer Services:</u>		
	Cacheville Community Services District	Jul 2026	
	Esparto Community Services District	Jul 2026	
	Knights Landing Community Services District	Jul 2026	
	Madison Community Services District	Jul 2026	
	Wild Wings County Service Area	Jul 2026	
Dunnigan County Service Area (may provide water in the future)	Jul 2026		



YOLO LOCAL AGENCY FORMATION COMMISSION

Priority Setting Session Summary Report

March 26, 2026

Prepared by
Wandzia Rose
Rose Consulting
April 3, 2026

SESSION OVERVIEW

The Yolo Local Agency Formation Commission (Yolo LAFCo) held a priority setting session from 9:00 a.m. to 12:00 p.m. on Thursday, March 26, 2026 at the Community and Senior Center in Woodland, CA. The purpose of the session was to provide Commissioners and Staff the opportunity to reflect on and celebrate the accomplishments achieved in the past two fiscal years (FY2024/2025 and FY2025/2026) and to identify priorities for the upcoming two fiscal years (FY2026/2027 and FY2027/2028). In addition, the session provided Commissioners and staff the opportunity to support the on-going development of strong, collaborative working relationships among Yolo LAFCo's Commissioners and Staff.

Wandzia Rose of Rose Consulting facilitated the session. The agenda was noticed in accordance with the Brown Act and the session was open to the public.

Preparation and planning for the session included several in-depth conversations with LAFCo staff: Christine Crawford, JD Trebec, and Desirae Leverett. Interviews were also held with Chair Gloria Partida and Vice Chair Oscar Villegas as part of the planning process.

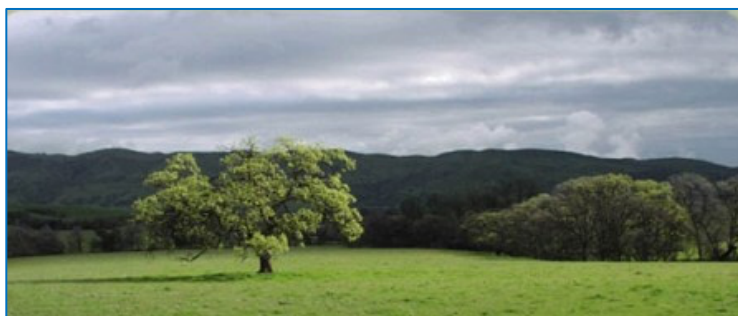
SESSION PARTICIPANTS

Commissioners in attendance:

- Chair Gloria Partida
- Vice Chair Oscar Villegas
- Tania Garcia-Cadena, City Member
- Pamela Miller, Public Member
- Erik Vink, Public Member Alternate
- Lucas Frerichs, County Member

Staff in attendance:

- Christine Crawford, Executive Officer
- JD Trebec, Deputy Executive Officer
- Desirae Leverett, Administrative Specialist / Commission Clerk



ON-GOING DEVELOPMENT OF STRONG, COLLABORATIVE WORKING RELATIONSHIPS

Chair Partida convened the meeting and welcomed everyone. Executive Officer Crawford expressed her appreciation for everyone taking the time to participate in the priority setting session, and introduced the facilitator, Wandzia Rose. In small groups, Commissioner and Staff shared what was their first public sector job, what excites them most about their public service work, and what are two strengths they bring to Yolo LAFCo.

In the large group, participants introduced themselves and shared the two strengths they bring to Yolo LAFCo:

Enjoy researching & writing	Community perspective – how decisions affect people	Sense of curiosity in problem-solving
Statewide LAFCo perspective	Arranging & organizing to solve problems	Building relationships
Blend of State policy and land use	Appreciate the value of LAFCo	**Knowledge of government services at various levels
New, fresh perspective	Born & raised locally	County planning experience
Enthusiasm	Enjoy learning	**Problem-solving
<i>** noted by two participants</i>		

CELEBRATING THE PAST: Successes & Accomplishments

Participants were provided an updated Yolo LAFCo Strategic Work Plan for Fiscal Years 2024/25 and 2025/26 as a reference document in identifying the accomplishments in the past two years they were most proud of. This work was done in two smaller groups and subsequently shared in the larger group. (Bolded accomplishments below designate each group's top two or three accomplishments.)

Group 1	Group 2
Hiring & transition of JD and Desi	Succession plan
Transition of new Commissioners	Fire Districts fix
Fire MSR – consolidations	Cemetery districts fix
Raising Yolo LAFCo's profile through increased engagement	City annexations
MSRs on schedule and good quality	Website transparency (need to promote!)

LOOKING TO THE FUTURE: Identifying Priorities For The Next 2 Years

The focus of the session shifted to the future and the identification of work plan priorities for Fiscal Year 2025/26 and Fiscal Year 2026/27. Participants were again divided into two small groups to brainstorm priorities. The brainstorming from each group is listed in the following table with the top priorities from each group bolded and highlighted.

Group 1	Group 2
Get more “teeth” for LAFCo <ul style="list-style-type: none"> • Push budget efficiencies • Show how LAFCo can help • Services will be cut if revenues fall short of expenditures 	Reclamation Districts <ul style="list-style-type: none"> • Resource issues • Legacy issues
LAFCo 101s <ul style="list-style-type: none"> • Including education on budget • District reorg efficiencies 	Engage Commissioners and Staff <ul style="list-style-type: none"> • Support
FPDs – Esparto / Fire Districts Fix <ul style="list-style-type: none"> • Delegated fire commissions • Funding – costs (“boiling frog slow burn”) • Fire MSRs need deeper dive 	Develop Communication & Outreach Strategy <ul style="list-style-type: none"> • Pro-active • Annual presentations
Climate / Environmental Justice <ul style="list-style-type: none"> • City / County efforts • VCE (Valley Clean Energy) 	Fire / Response
Housing Needs	Environmental Justice Policies – MSR
	Cemetery Districts
	Flood protection districts

Final list of priorities with more details (in no order of importance, other than Fire clearly being the top priority)

Priority	Scope of Work	Who?	When?
Fire Districts “Fix”	Given increasing expenses for fire protection (cost of equipment; increased training requirements, etc.), there is a need to look at additional consolidations (greater resources / eliminate duplications). The Elkhorn FPD reorganization is in progress and wrap-up is expected in June. The Grand Jury report was just released. <ul style="list-style-type: none"> • Focus on MSRs including review of budgets and staff for coming year • Gather data • Look at current budgets and identify opportunities for increased efficiencies • Look at coordinating with County (potential LAFCo Liaison in 	<ul style="list-style-type: none"> • Staff to do a deep dive in MSR 1st year 	<ul style="list-style-type: none"> • 1st year (and may need to carry over into 2nd year)

	<p>CAO's office needs to be identified)</p> <ul style="list-style-type: none"> Review County oversight / delegation of authority 		
<p>Develop Communication and Outreach Strategy</p>	<p>Given current budget challenges, create a road show to present to special districts re: efficiencies that may be realized through consolidations</p> <ul style="list-style-type: none"> Outreach through the special districts How best to engage special districts / public? Who is the target audience? What's the appropriate message(s)? What resources are available? How best to establish relationships with entities prior to issuance of MSR? 	<ul style="list-style-type: none"> Staff to refine approach Consider hiring outside firm with limited budget to develop outreach materials 	<ul style="list-style-type: none"> Start now (1st year) Implement (2nd year)
<p>Climate / Environmental Justice</p>	<ul style="list-style-type: none"> Look for common threads in the City and County climate action efforts (including Valley Clean Energy) Identify efficiencies Review policies from other LAFCos, e.g., <ul style="list-style-type: none"> San Diego LAFCo Santa Clara LAFCo Develop proposed policy 	<ul style="list-style-type: none"> Staff to do initial scan Staff to consult with County regarding research grant possibilities 	<ul style="list-style-type: none"> 2nd year
<p>Engage Staff and Commissioners (support)</p>	<p>Continue to foster an environment of open communication and collaboration between Commissioners and Staff</p> <ul style="list-style-type: none"> Provide on-going support for Commissioners <ul style="list-style-type: none"> Relationship building by identifying Commissioners' wants / needs Identify best way of communicating with each Commissioner so LAFCo work doesn't "fall through the cracks" 	<ul style="list-style-type: none"> Staff and Commissioners 	<ul style="list-style-type: none"> 1st year

<p>LAFCo needs more “teeth”</p>	<p><i>Related to Communications and Outreach Strategy.</i> For MSR, develop procedure to present findings and recommendations to each agency with request to get a response in writing</p> <ul style="list-style-type: none"> ▪ Include request(s) in cover letter ▪ Ask for entity response re: potential barriers ▪ Ask to present at upcoming meeting with LAFCo staff in attendance at the meeting ▪ Identify any consequences 	<ul style="list-style-type: none"> • Staff 	<ul style="list-style-type: none"> • Start in 1st year for all future MSRs
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Participants were given a copy of the FY2025/26 MSR/SOI Update Schedule which includes the MSRs/SOIs scheduled for updating in FY2026/27 and FY2027/28 since these will impact the availability of staff resources for additional priorities.

FINAL COMMENTS

In closing, the group shared their closing comments in terms of feedback regarding the session.

What went well?	What could be done differently next time?
<ul style="list-style-type: none"> • Nice progression • Small group work 	<ul style="list-style-type: none"> • More time to flesh out each priority • Consider scheduling Commission Work Sessions to flesh out priorities, as needed
<ul style="list-style-type: none"> • Refreshments 	
<ul style="list-style-type: none"> • Off-site location 	
<ul style="list-style-type: none"> • Thanks to Woodland for the use of the location 	
<ul style="list-style-type: none"> • Staff involvement 	
<ul style="list-style-type: none"> • Everyone was fully engaged 	
<ul style="list-style-type: none"> • Efficient 	
<ul style="list-style-type: none"> • Good facilitation 	

After summarizing the work performed by the Commissioners and Staff, Wandzia thanked the participants for their active engagement and work.

LAFCO

Meeting Date: 04/23/2026

Information

SUBJECT

Consider and adopt the LAFCo Draft Budget for fiscal year (FY) 2026/27

RECOMMENDED ACTION

Receive staff information, provide direction, and adopt the LAFCo Draft Budget. Direct staff to transmit the draft budget to the County and four Cities for review and comment.

FISCAL IMPACT

The attached Draft Budget (Attachment A) shows a 5% overall budget increase from \$691,291 to \$723,907 (a \$32,616 increase) due to employee salary increases and a 3% cost of living adjustment (COLA) tentatively assumed by the County pending its negotiations. Staff is anticipating discussion and direction on whether it would like to make any adjustments, as discussed in the Background Section below.

REASONS FOR RECOMMENDED ACTION

In accordance with the Cortese-Knox-Hertzberg (CKH) Act Section 56381 (a) The commission shall adopt annually, following noticed public hearings, a proposed budget by May 1 and final budget by June 15. At a minimum, the proposed and final budget shall be equal to the budget adopted for the previous fiscal year unless the commission finds that reduced staffing or program costs will nevertheless allow the commission to fulfill the purposes and programs of this chapter. The commission shall transmit its proposed and final budgets to the board of supervisors, to each city, and to each independent special district. Following approval of the final budget and no later than July 1, the County Auditor requests payment from each agency. In order to meet these timelines, the final budget is scheduled to be adopted at our May 28, 2026, meeting.

The Cities and County split the cost of LAFCo funding 50/50. A formula for the apportionment of the Cities' share is outlined in Government Code Section 56381(b)(1), in proportion to a city's overall revenue, or an alternative method approved by a majority of the cities. Beginning in fiscal year 2007/08, the Cities agreed to an alternative formula to apportion their half of LAFCo funding by averaging a city's general tax revenue and population. LAFCo sources city tax revenue from the State Controller's Office database and population data from the State Department of Finance.

BACKGROUND

When LAFCo staff presented our "roadshows" last fall, one comment often heard was the appreciation of being such a lean organization. Unfortunately, the downside of that leanness is the inability to absorb cost increases easily. The Draft Budget reflects increased costs without making any adjustments, pending Commission direction. Please refer to Attachment A as you read the discussion below.

Revenues (City/County Costs)

Even though our Draft Budget shows an overall increase of \$32,616, because we have less fund balance available to offset needed revenues, agency costs go up by \$95,976 (~3x more). Staff acknowledges this is a particularly difficult budget year and does not take this lightly. Potential levers to reduce this cost can be implemented, but staff sees no realistic scenario where we can keep agency costs flat. LAFCo's budget could remain flat, but agency costs cannot remain flat without some significant adjustments.

Potential Levers (highlighted in green on the attached budget):

- Assume some revenue for LAFCo anticipated application fees. One project requiring annexation has been approved by the City of Davis already and a second is in process. However, both are subject to a local Measure J vote (in June and November 2026), and therefore, uncertain. LAFCo has not assumed any application fee revenue in years past to be conservative, but could in order to offset agency LAFCo costs. It would be reasonable to assume \$7,500 for each annexation.

Expenditures

Salaries and Benefits expenditures are up 6%, due to salary increases (a net increase of \$34,702). In addition, the County is tentatively assuming 3% COLA increases pending its negotiations, although LAFCo staff are unrepresented, and it may be more likely COLAs will actually be 1.5% or 2%. We likely will not know the COLA before the final budget is adopted May 28, 2026. LAFCo does not have any position vacancies (required to note per AB 2561).

Services and Supplies expenditures are down 3% (a net decrease of \$3,086). This is primarily due to fewer travel costs because the Annual Conference is in Sacramento this fall, and we stopped paying for OnBase permit tracking software because it was cumbersome and staff wasn't using it. The Draft Budget assumes \$30,000 of professional service costs, which is the same as last year (and we went over budget in this account due to the Elkhorn Reorganization). We may need to adjust this amount depending on any consulting services associated with the Commission's direction regarding the Fire Services MSR.

Potential Levers (highlighted in green on the attached budget)

- Adjust Executive Officer FTE down from 70% to 60% (-\$19,832 change)
- Assume COLAs will be 2% (-\$1,854 change)
- Reduce professional services consultant costs

Fund Balance/Contingency Reserve

We have \$100,000 in contingency reserve (\$25,000 appropriated and \$75,000 held in fund balance). LAFCo has a policy to "strive" to maintain a fund balance equal to 20% of our budget, and \$100,000 is 14% of our Draft Budget.

Potential Levers (highlighted in green on the attached budget)

- Reduce our contingency to offset some agency costs. Per CKH, the budget cannot be less than last year unless specified findings are made, so \$32,616 is the most that can be cut to maintain the same budget.

Next Steps

Following Commission discussion and direction, staff will revise the Draft Budget accordingly and email it to the City and County managers for review and comment. The Public Hearing on the Final Budget will be May 28, 2026.

Attachments

- 9 Att A - LAFCo Draft Budget FY 2026-27
 - 9 Att B - City Apportionment FY 2026-27
-

Form Review

Inbox

Christine Crawford (Originator)
Form Started By: Christine Crawford
Final Approval Date: 04/16/2026

Reviewed By

Christine Crawford

Date

04/16/2026 10:53 AM
Started On: 04/15/2026 01:36 PM

YOLO LAFCO DRAFT BUDGET:
FINANCING SOURCES - SCHEDULE A

FISCAL YEAR 2026/27
FUND: 7225 BUDGET UNIT: 2981 COST CENTER: 202000

Account #	Account Name	FY 25/26 Revenue Budget	FY 26/27 Revenue Budget	Net Change	Comments/Notes
REVENUES					
AGENCIES SHARE:					
					LAFCo Budget Apportionment
430020	OTHER GOVT AGENCY-COUNTY	\$ 276,117	\$ 324,106	\$ 47,989	50.00%
430023	OTHER GOVT AGENCY-WEST SACRAMENTO	96,075	121,553	25,478	18.75%
430025	OTHER GOVT AGENCY-WOODLAND	85,828	90,819	4,991	14.01%
430027	OTHER GOVT AGENCY-WINTERS	8,970	11,116	2,146	1.71%
430029	OTHER GOVT AGENCY-DAVIS	85,245	100,617	15,372	15.52%
	TOTAL AGENCIES SHARE	552,235	648,211	95,976	
OTHER REVENUE:					
403100	INVESTMENT EARNINGS-POOL	3,000	10,000	7,000	
440520	OTHER CHARGES FOR SERVICES-LAFCO FEES	-	-		
	TOTAL OTHER REVENUE	3,000	10,000	7,000	
	TOTAL REVENUE	555,235	658,211	102,976	
USE OF FUND BALANCE					
470999	FUND BALANCE AVAILABLE-BUDGET ONLY (UNASSIGNED)	136,056	65,696	(70,360)	"Surplus" FB used to balance budget/offset costs
	ASSIGNED-AUDIT RESERVE	-	-	-	Next audit FY 27/28
	ASSIGNED-CONTINGENCY	-	-	-	
	TOTAL USE OF FUND BALANCE	136,056	65,696	(70,360)	
TOTAL FINANCING SOURCES		\$ 691,291	\$ 723,907	\$ 32,616	

DRAFT LAFCO BUDGET - FINANCING USES - SCHEDULE B

FISCAL YEAR 2026/27

Account #	Account Name	FY 25/26 Expenditures Budget	FY 26/27 Expenditures Budget	Net Change	Comments/Notes
EXPENDITURES					
SALARIES AND BENEFITS:					
500100	REGULAR EMPLOYEES	\$ 301,581	329,814	\$ 28,233	Salary increases + 3% COLA estimate per County
500120	EXTRA HELP	15,000	5,000	(10,000)	
500310	RETIREMENT (CALPERS)	106,970	107,948	978	
500320	OASDI	23,758	24,324	566	
500330	FICA / MEDICARE TAX	5,420	6,016	596	
500340	HEALTH INSURANCE (Life Ins/EAP)	4,150	100	(4,050)	
500360	OPEB - RETIREE HEALTH INSURANCE	15,381	16,821	1,440	
500400	OTHER EMPLOYEE BENEFITS	68,152	85,108	16,956	
501170	UNEMPLOYMENT INSURANCE	185	118	(67)	
501180	WORKERS' COMP INSURANCE	500	550	50	
	TOTAL SALARY & BENEFITS	\$ 541,097	\$ 575,799	\$ 34,702	
SERVICES AND SUPPLIES:					
510025	COMMUNICATIONS INTERNAL CHARGE	2,025	1,535	(490)	
510030	FOOD	-	-	-	
510051	INSURANCE-PUBLIC LIABILITY	613	613	-	
510070	MAINTENANCE-EQUIPMENT	500	800	300	
510071	MAINTENANCE-BUILDING IMPROVEMENT	3,150	2,878	(272)	County - Trane debt
510090	MEMBERSHIPS	7,200	7,400	200	\$5,059 CALAFCO; \$871 AICP; \$1,398 CSDA
510110	OFFICE EXPENSE	750	900	150	
510111	OFFICE EXP-POSTAGE	500	500	-	
510120	IT SERVICES-DEPARTMENT SYSTEM MAINTENANCE	3,000	3,000	-	County charge (3yr avg of support needed)
510121	IT SERVICES-ERP (Enterprise/Resource/Planning)	4,758	6,091	1,333	County charge (countywide hardware & staff)
510122	IT SERVICES-CONNECTIVITY	5,740	8,110	2,370	County charge (per computer)
510150	COUNTY A-87 CHARGES	24,046	29,233	5,187	
510160	PUBLICATIONS AND LEGAL NOTICES	1,500	1,000	(500)	
510170	RENTS AND LEASES - EQUIPMENT	100	125	25	
510173	RENT INTERNAL CHARGE	1,650	1,673	23	County charge-record storage (archives)
510180	TRAINING	5,000	5,500	500	Conference registration fees
510190	MINOR EQUIPMENT (Computers)	1,662	250	(1,412)	No computers need replacement this FY
510200	TRANSPORTATION AND TRAVEL	8,000	3,500	(4,500)	Annual Conference in Sacramento this year
510251	PROF & SPEC SVC-AUDITING & ACCOUNTING	-	-	-	Next audit FY 27/28
510252	PROF & SPEC SVC-INFO TECH SERVICES	8,000	4,000	(4,000)	Website & Domain, Harvest, & GIS
510256	PROF & SPEC SVC-LEGAL SERVICES	12,000	10,000	(2,000)	County Counsel
510275	PROF & SPEC SVC-OTHER	30,000	30,000	-	
	TOTAL SERVICES & SUPPLIES	\$ 120,194	\$ 117,108	\$ (3,086)	

DRAFT LAFCO BUDGET - FINANCING USES - SCHEDULE B (continued)

Account #	Account Name	FY 25/26 Expenditures Budget	FY 26/27 Expenditures Budgeted	Net Change	Comments/Notes
EXPENDITURES					
APPROPRIATION FOR CONTINGENCY:					
590100	APPROP FOR CONTINGENCY	25,000	25,000	-	
	TOTAL APPROPRIATION FOR CONTINGENCY	\$ 25,000	\$ 25,000	\$ -	
	TOTAL APPROPRIATIONS	\$ 686,291	\$ 717,907	\$ 31,616	
PROVISIONS FOR RESERVES					
304000	FUND BAL-ASSIGNED (Audit)	5,000	6,000	-	
304003	FUND BAL-ASSIGNED-GENERAL RESERVE (Contingency)	-	-	-	
	TOTAL PROVISIONS FOR RESERVES	\$ 5,000	\$ 6,000	\$ -	Transfer into Fund Balance reserves (audit)
	TOTAL USES	\$ 691,291	723,907	\$ 32,616	

- 0

BUDGETED ENDING FUND BALANCES AS OF

	6/30/26	6/30/27	Net Change	
ASSIGNED - AUDIT RESERVE	\$ 5,000	\$ 6,000	1,000	Funds audit (3 yr cycle)
ASSIGNED - CONTINGENCY RESERVE	75,000	75,000	-	Contingency (Approp + FB) = 14% of budget, goal = 20%
UNASSIGNED	-	-	-	
TOTAL BUDGETED ENDING FUND BAL 6/30/23	\$ 80,000	\$ 81,000	\$ 1,000	

YOLO LAFCO FUND BALANCE WORKSHEET

	FY 25/26 Actual	FY 26/27 Budget
Unassigned Fund Balance		
Beginning Balance, per TB	\$ 134,529	\$ 65,696
Projected/Estimated revenue	578,350	717,907
Projected expenditures/Appropriations	(660,382)	(717,907)
Transfers fr audit reserve-correct beginning balance	20,000	(6,000)
Eliminate GASB 31 Adjustment	(801)	
Transfers to audit reserve	(6,000)	
Transfers (to)fr contingency reserve	-	-
Use of fund balance	██████████	(65,696)
Estimated Ending Balance	<u><u>\$ 65,696</u></u>	<u><u>\$ (6,000)</u></u>
Assigned Fund Balance-Audit Reserve		
Beginning balance, per TB	\$ 20,000	6,000
Transfers to unassigned fund balance-correct beginning balance	\$ (20,000)	
Transfers in - annual transfer	6,000	6,000
Estimated Ending Balance	<u><u>\$ 6,000</u></u>	<u><u>12,000</u></u>
Assigned Fund Balance-Contingency Reserve		
Beginning Balance, per TB	\$ 75,000	75,000
Transfers in(out), net	-	-
Estimated Ending Balance	<u><u>\$ 75,000</u></u>	<u><u>75,000</u></u>
TOTAL FUND BALANCE		
Beginning Balance	\$ 229,529	146,696
Estimated revenue	578,350	717,907
Appropriations/Projected expenditures	(660,382)	(717,907)
Eliminate GASB 31 Adjustment	(801)	
Transfers in(out), net	-	-
Estimated Ending Balance	<u><u>\$ 146,696</u></u>	<u><u>146,696</u></u>

City Apportionment Calculation

Agency	Tax Revenue (SCO 2024 Data)	% of Total Tax Revenue	City Population (DOF Jan 2025)	% of Total City Pop	Avg % of Revenue and Population	LAFCo Apportionment	Agency Share
Davis	\$ 65,294,997	28%	65,423	34%	31.04%	15.52%	\$ 100,617.00
West Sacramento	\$ 108,085,954	46%	55,403	29%	37.50%	18.75%	121,553.00
Winters	\$ 6,234,193	3%	8,021	4%	3.43%	1.71%	11,116.00
Woodland	\$ 55,759,479	24%	61,623	32%	28.02%	14.01%	90,819.00
Yolo County						50.00%	324,106.12
Total	\$ 235,374,623	100%	190,470	100%	100%	100.00%	648,211.12

	From Budget
Total Appropriations	723,906.96
Less: Other revenue	(10,000.00)
Less: Use of FB	(65,695.84)
Agency Share	648,211.12

LAFCO

Meeting Date: 04/23/2026

Information

SUBJECT

Executive Officer's Report: A report by the Executive Officer on recent events relevant to the Commission and an update of staff activity for the month.

- a. Long Range Planning Calendar
 - b. CALAFCO Legislative Update
-

Attachments

- 10 Att A - Long Range Planning Calendar
 - 10 Att B - CALAFCO Legislative Update
-

Form Review

Inbox

Christine Crawford
Form Started By: Desirae Leverett
Final Approval Date: 04/16/2026

Reviewed By

Christine Crawford

Date

04/16/2026 10:57 AM
Started On: 04/15/2026 11:49 AM



Long Range Meeting Calendar – Tentative Items

April 23, 2026

Meeting Date	Tentative Agenda Items
May 2026	<ul style="list-style-type: none"> • Elkhorn FPD Reorganization Protest Hearing (LAFCo 24-02) • Esparto CSD Annexation (LAFCo 26-01) • Rural Water and Sewer Services Governance Study Session (LAFCo 25-03) • Final LAFCo Budget for FY 2026/27
Jun 2026	<ul style="list-style-type: none"> • Agricultural Irrigation Services MSR (LAFCo 25-05) • LAFCo Budget Adjustment for Yearend
Jul 2026	<ul style="list-style-type: none"> • Rural Water and Sewer Services MSR (LAFCo 25-03)
Aug 2026	No Meeting – Summer Recess

New Applications Received Since Last Meeting

Date Received	Application Name



CALAFCO Legislative Summary

LAFCo Meeting April 23, 2026

CALAFCO is currently tracking 13 bills as of April 16, 2026. The first four are carried over from last year and the last three are annual validation acts. Of the remaining six bills, none are of specific interest to Yolo LAFCo at the moment.

<p>1. AB 259 (Rubio, Blanca D) Open meetings: local agencies: teleconferences.</p>	<p>The bill extends the sunset date of the alternative Brown Act meeting procedures established in AB 2449 from 1/1/2026 to 1/1/2030. Jul 17, 2025, Failed deadline – 2-year bill CALAFCO Position: Watch</p>
<p>2. AB 356 (Patel D) Health care districts: County of San Diego.</p>	<p>Not applicable – Yolo County has no healthcare districts. Jul 17, 2025, Failed deadline – 2-year bill CALAFCO Position: Support</p>
<p>3. AB 568 (Macedo R) Tule East Groundwater Sustainability Agency Act</p>	<p>This bill would create the Tule East Groundwater Sustainability Agency and would establish the agency’s initial boundaries. Gut and amended on 6/24 and amended again 7/18, this bill replaces AB 1044 which is flagged as a 2-year bill. Feb 17, 2026, Assembly Concurrence in Senate Amendments CALAFCO Position: None at this time</p>
<p>4. AB 1156 (Wicks D) Solar-use easements: suspension of Williamson Act contracts: terms of easement</p>	<p>The bill revises the conditions under which the land subject to a Williamson Act contract may be subject to a solar-use easement. The bill revises authorization for the DOC to determine that a parcel is eligible for suspension upon the request of the landowner, instead of a request from a county or city, and would require the DOC to additionally make that determination in consultation with any applicable groundwater sustainability agency or services. The bill revises the eligibility criteria for a parcel to be deemed eligible under these provisions by (1) additionally authorizing land for which there are or will be insufficient surface water or groundwater to support commercially viable irrigated agricultural use; (2) deleting the requirement that the land not be located on lands designated as prime farmland, unique farmland, or farmland of statewide importance; and (3) additionally requiring that the land meet certain additional requirements relating to the land’s historical use as cropland and whether it is encumbered by a conservation easement or enrolled in a land conservation program, as specified. The bill also requires the DOC to issue its determination of eligibility within 120 days following submission of a completed</p>

	<p>application package and would deem any application not rejected within this 120-day period to be approved.</p> <p>This bill removes the authority for a county or city to require mitigation measures on or beyond the land that is subject to a solar-use easement. The bill also removes the requirement that a landowner post a performance bond or other securities in relation to a term easement or self-renewing easement.</p> <p>Sep 13, 2025, Failed deadline – now a 2-year bill.</p> <p>CALAFCO Position: None at this time</p>
5. AB 2083 (Jackson D) Moreno Valley-Perris Childcare Special District	<p>This bill establishes a Childcare Special District in Riverside County bypassing the special district formation process under CKH.</p> <p>Apr 8, 2026, Rereferred to Committee</p> <p>CALAFCO Position: Oppose</p>
6. AB 2676 (Gallagher R) Housing Crisis Act 2019	<p>This bill prohibits a city or county from enacting a development policy, standard or condition that has the effect of imposing or enforcing a moratorium or similar restriction or limitation on housing development within a sphere of influence.</p> <p>April 13, 2026, Rereferred to Committee</p> <p>CALAFCO Position: None at this time</p>
7. SB 802 (Ashby D) Housing finance and development: Sacramento Area Housing and Homelessness Agency: Multifamily Housing Program: Homekey: Homeless Housing, Assistance, and Prevention Program	<p>This bill requires Sacramento LAFCO to form and appoint an independent task force to consolidate the existing Sacramento Housing and Redevelopment Agency into a new JPA called the Sacramento Area Housing and Homelessness Agency.</p> <p>Jan 26, 2026, Rereferred to Committee on HCD</p> <p>CALAFCO Position: None at this time</p>
8. SB 910 (Seyarto R) Municipal water districts: water service: Indian lands.	<p>This bill extends the sunset from 2027 to 2032 of a law requires LAFCO to approve extensions of district water service on Indian lands not within the district.</p> <p>March 12, 2026, First hearing canceled by author</p> <p>CALAFCO Position: None at this time</p>
9. SB 994 (Cabaldon D) Local government: nondisclosure agreements.	<p>This bill would prohibit local government officials, including LAFCo officials, from entering into non-disclosure agreements.</p> <p>April 9, 2026, Set for hearing April 22</p> <p>CALAFCO Position: Watch</p>
10. SB 1312 (Richardson D) Cemetery and Funeral Bureau: advisory committee.	<p>This bill authorizes the bureau to establish an advisory committee. It appears to be a continuation of SB 777 which also addressed abandoned cemeteries.</p> <p>April 13, 2026, Referred to Committee on APPR.</p> <p>CALAFCO Position: Watch</p>
11. SB 1440, 1441, 1442 (Committee on Local Government) Validations.	<p>These bills are annual validating acts.</p> <p>April 2, 2026, Set for hearing April 15</p> <p>CALAFCO Position: None at this time</p>