Department of Finance
Chad Rinde
Director

County of Sacramento

Divisions
Auditor-Controller
Consolidated Utilities Billing & Service
Investments
Revenue Recovery
Tax Collection & Licensing
Treasury

Commission on State Mandates
Filed Date
11/23/2026

November 22, 2026

Commission on State Mandates
Attn: Juliana F. Gmur, Executive Director
980 Ninth Street, Suite 300
Sacramento, CA 95814

Re: County of Sacramento Rebuttal to Department of Finance Response - Test Claim, Local Agency Officials: Training (26-TC-01)

Dear Director Gmur and Commission Members:

The County of Sacramento respectfully submits this rebuttal to the Department of Finance's response to Test Claim 26-TC-01, Local Agency Officials: Training.

Finance asks the Commission to (1) determine that costs related to curriculum development are one-time in nature, and (2) to determine that additional employees designed beyond those mandated to not be state reimbursable. We address our views on those two issues below. While unsaid in Finance's response letter to our claim, they appear to acknowledge SB827 represents a state reimbursable mandate, however are only trying to limit reimbursement in these two topical areas.

Curriculum Development

SB827 provides an option for local agencies to either develop their own curriculum or contract to obtain the fiscal and financial training required by SB827. Local agencies that elect to prepare their own curriculum are likely to do so as they've determined that based on their number of officials that require training that this is a cost effective approach. That is certainly the case in Sacramento County.

The Department of Finance requested the Commission to limit the curriculum development to a one-time activity. The Commission in making this determination should look to the subject matter that the training must include. SB827 was specific to indicate that the training must include the following in Government Code 53238(a):

> *(a) "Fiscal and financial training" includes, but is not limited to, training in all of the following:(1)* ***Laws and principles*** *relating to financial administration and short- and long-term fiscal management, including, but not limited to, the role and responsibilities of financial administration, financial policies, municipal budgets and budget processes, and financial reporting and auditing.*

*(2) **Laws and principles** relating to, but not limited to, capital financing and debt management, mechanisms for local agency revenues, pensions and other postemployment benefits, cash management and investments, the prudent investor standard, and the ethics of safeguarding public resources.*

*(3) General fiscal and financial planning principles and **any pertinent laws** relevant to the local agency official's public service and role in overseeing the local agency's operations and relevant to the local agency's procurement and contracting practices and responsibilities.*

Looking at the content is telling. Since these include subject matter that includes pertinent laws and principles, these will change with time as laws and regulations are updated. It also is reasonable to expect that accounting, procurement and financial standards, and best practices will continue to be updated from time to time.

As a result, this training will need periodic updates to ensure the content fulfills all of the subject matters required by SB827. We thus respectfully ask the Commission to include curriculum development as an ongoing activity to implement SB827.

Employees Designated by the Local Governing Body

On the topic of Employee's designed by the Local Governing Body, we agree with the Department of Finance. In our claim, we make clear that only those officials included specifically by the legislative in Government Code 53238 (d)(1), (d)(2), and (d)(3) are mandated.

Thus, any additional employees designated by the governing body that go beyond the requirements of SB827 should not be viewed as mandated or reimbursable. This outcome aligns with our submitted claim.

Closing

In closing, we respectfully request that curriculum development be recognized as an ongoing reimbursable state mandate and hope that the Commission on State Mandates will find the entirety of our SB827 claim to be a State reimbursable mandate.

Thank you for your time and consideration of the County's rebuttal to Finance's response. Should you have any questions or require further clarification, please contact me at 916-874-7450 or rindec@saccounty.gov and I would be pleased to provide additional information.

I hereby certify by my signature below that the statements are made in this document are true and correct of my own knowledge, or, as to all other matters, I believe them to be true and correct based upon information and belief.

Executed on November 22, 2026, at Sacramento, California, by:



Chad Rinde
Director of Finance
Sacramento County Department of Finance

DECLARATION OF SERVICE BY EMAIL

I, the undersigned, declare as follows:

I am a resident of the County of Sacramento and I am over the age of 18 years, and not a party to the within action. My place of employment is 980 Ninth Street, Suite 300, Sacramento, California 95814.

On November 23, 2026, I served the:

- **Current Mailing List dated November 18, 2026**
- **County of Sacramento Rebuttal to Department of Finance Response - Test Claim, Local Agency Officials: Training (26-TC-01) filed November 23, 2026**

  Local Agency Officials: Training, 26-TC-01
  Statutes 2025, Chapter 661, Section 4 (SB 827); Government Code Sections 53238-53238.4, effective January 1, 2026
  County of Sacramento, Claimant

by making it available on the Commission's website and providing notice of how to locate it to the email addresses provided on the attached mailing list.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on November 23, 2026 at Sacramento, California.



David Chavez
Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, CA 95814
(916) 323-3562

COMMISSION ON STATE MANDATES

Mailing List

Last Updated: 11/18/26

Claim Number: 26-TC-01

Matter: Local Agency Officials: Training

Claimant: County of Sacramento

TO ALL PARTIES, INTERESTED PARTIES, AND INTERESTED PERSONS:

Each commission mailing list is continuously updated as requests are received to include or remove any party or person on the mailing list. A current mailing list is provided with commission correspondence, and a copy of the current mailing list is available upon request at any time. Except as provided otherwise by commission rule, when a party or interested party files any written material with the commission concerning a claim, it shall simultaneously serve a copy of the written material on the parties and interested parties to the claim identified on the mailing list provided by the commission. (Cal. Code Regs., tit. 2, § 1181.3.)

Adaoha Agu, *County of San Diego Auditor & Controller Department*
Projects, Revenue and Grants Accounting, 5530 Overland Avenue, Ste. 410 , MS:O-53, San Diego, CA 92123
Phone: (858) 694-2129
Adaoha.Agu@sdcounty.ca.gov

Rachelle Anema, Assistant Auditor-Controller, *County of Los Angeles*
Accounting Division, 500 W. Temple Street, Los Angeles, CA 90012
Phone: (213) 974-8321
RANEMA@auditor.lacounty.gov

Lili Apgar, Specialist, *State Controller's Office*
Local Reimbursements Section, 3301 C Street, Suite 740, Sacramento, CA 95816
Phone: (916) 324-0254
lapgar@sco.ca.gov

Socorro Aquino, *State Controller's Office*
Division of Audits, 3301 C Street, Suite 700, Sacramento, CA 95816
Phone: (916) 322-7522
SAquino@sco.ca.gov

Aaron Avery, Legislative Representative, *California Special Districts Association*
1112 I Street Bridge, Suite 200, Sacramento, CA 95814
Phone: (916) 442-7887
Aarona@csda.net

David Bass, Vice Mayor, *City of Rocklin*
3970 Rocklin Road, Rocklin, CA 95677
Phone: (916) 663-8504
David.Bass@rocklin.ca.us

Michael Beaton, Assistant County Administrative Officer, *County of Monterey*
County Administrative Office, 168 W. Alisal Street, 3rd Floor , Salinas, CA 93901
Phone: (831) 755-3835
beatonm@countyofmonterey.gov

Ginni Bella Navarre, Deputy Legislative Analyst, *Legislative Analyst's Office*
925 L Street, Suite 1000, Sacramento, CA 95814
Phone: (916) 319-8342
Ginni.Bella@lao.ca.gov

Jonathan Borrego, City Manager, *City of Oceanside*
300 North Coast Highway, Oceanside, CA 92054
Phone: (760) 435-3065
citymanager@oceansideca.org

Maz Bozorginia, Director of Public Works/City Engineer, *City of Brisbane*
50 Park Place, Brisbane, CA 94005
Phone: (415) 508-2131
MBozorginia@brisbaneca.gov

Allan Burdick,
7525 Myrtle Vista Avenue, Sacramento, CA 95831
Phone: (916) 203-3608
allanburdick@gmail.com

Guy Burdick, Consultant, *MGT Consulting*
2251 Harvard Street, Suite 134, Sacramento, CA 95815
Phone: (916) 833-7775
gburdick@mgtconsulting.com

Rica Mae Cabigas, Chief Accountant, *Auditor-Controller*
Accounting Division, 500 West Temple Street, Los Angeles, CA 90012
Phone: (213) 974-8309
rcabigas@auditor.lacounty.gov

Evelyn Calderon-Yee, Bureau Chief, *State Controller's Office*
Local Government Programs and Services Division, Bureau of Payments, 3301 C Street, Suite 740, Sacramento, CA 95816
Phone: (916) 324-5919
ECalderonYee@sco.ca.gov

Julissa Ceja Cardenas, Legislative Analyst, *California State Association of Counties (CSAC)*
Government Finance and Administration, 1100 K Street, Suite 101, Sacramento, CA 95814
Phone: (916) 327-7500
jcejacardenas@counties.org

Sheri Chapman, General Counsel, *League of California Cities*
1400 K Street, Suite 400, Sacramento, CA 95814
Phone: (916) 658-8267
schapman@calcities.org

Ali Chemkhi, Senior Supervising Accountant/Auditor, *County of San Bernardino*
Office of Auditor-Controller, 268 West Hospitality Lane, Fourth Floor, San Bernardino, CA 92415-0018
Phone: (909) 382-7035
ali.chemkhi@sbcountyatc.gov

Annette Chinn, Consultant, *Cost Recovery Systems, Inc.*
705-2 East Bidwell Street, #294, Folsom, CA 95630
Phone: (916) 939-7901
achinncrs@aol.com

Carolyn Chu, Senior Fiscal and Policy Analyst, *Legislative Analyst's Office*
925 L Street, Suite 1000, Sacramento, CA 95814
Phone: (916) 319-8326
Carolyn.Chu@lao.ca.gov

Michael Coleman, Fiscal Policy Advisor, *Coleman Advisory Services*
2217 Isle Royale Lane, Davis, CA 95616
Phone: (530) 758-3952
coleman@muni1.com

Oana Cosma, Budget and Finance Director, *County of Orange*
400 W. Civic Center Dr., 5th Floor, Santa Ana, CA 92701-4062
Phone: (714) 834-7410
Oana.Cosma@ceo.oc.gov

Thomas Deak, Senior Deputy, *County of San Diego*
Office of County Counsel, 1600 Pacific Highway, Room 355, San Diego, CA 92101
Phone: (619) 531-4810
Thomas.Deak@sdcounty.ca.gov

Nicole Denow, Chief Deputy City Attorney, *City of San Diego*
Environment Section, 1200 Third Avenue, Suite 1100, San Diego, CA 92101
Phone: (619) 533-6173
NDenow@sandiego.gov

Marcus Detwiler, Legislative Representative, *California Special Districts Association*
1112 I Street, Suite 200, Sacramento, CA 95814
Phone: (877) 924-2732
marcusd@csda.net

Kevin Fisher, Assistant City Attorney, *City of San Jose*
Environmental Services, 200 East Santa Clara Street, 16th Floor, San Jose, CA 95113
Phone: (408) 535-1987
kevin.fisher@sanjoseca.gov

Tim Flanagan, CIO-Registrar of Voters, *County of Solano*
Registrar of Voters, 678 Texas Street, Suite 2600, Fairfield, CA 94533
Phone: (707) 784-3359
Elections@solanocounty.com

Juliana Gmur, Executive Director, *Commission on State Mandates*
980 9th Street, Suite 300, Sacramento, CA 95814
Phone: (916) 323-3562
juliana.gmur@csm.ca.gov

Chris Hill, Principal Program Budget Analyst, *Department of Finance*
Local Government Unit, 915 L Street, 8th Floor, Sacramento, CA 95814
Phone: (916) 445-3274
Chris.Hill@dof.ca.gov

Tiffany Hoang, Fiscal Analyst, *State Controller's Office*
Local Government Programs and Services Division, Bureau of Payments, 3301 C Street, Suite 740, Sacramento, CA 95816

Phone: (916) 323-1127
THoang@sco.ca.gov

Ken Howell, Senior Management Auditor, *State Controller's Office*
Audits, Compliance Audits Bureau, 3301 C Street, Suite 725A, Sacramento, CA 95816
Phone: (916) 323-2368
KHowell@sco.ca.gov

Jason Jennings, Director, *Maximus Consulting*
Financial Services, 808 Moorefield Park Drive, Suite 205, Richmond, VA 23236
Phone: (804) 323-3535
SB90@maximus.com

Angelo Joseph, Fiscal Analyst, *State Controller's Office*
Local Government Programs and Services Division, Bureau of Payments, 3301 C Street, Suite 740, Sacramento, CA 95816
Phone: (916) 323-0706
AJoseph@sco.ca.gov

Emma Jungwirth, Senior Legislative Advocate, *California State Association of Counties (CSAC)*
1100 K Street, Ste 101, Sacramento, CA 95814
Phone: (916) 650-8115
ejungwirth@counties.org

Anne Kato, Acting Chief, *State Controller's Office*
Local Government Programs and Services Division, 3301 C Street, Suite 740, Sacramento, CA 95816
Phone: (916) 322-9891
akato@sco.ca.gov

Anita Kerezsi, Principal Consultant, *AK & Company*
2425 Golden Hill Road, Suite 106, Paso Robles, CA 93446
Phone: (805) 239-7994
akcompanysb90@gmail.com

Joanne Kessler, Fiscal Specialist, *City of Newport Beach*
Revenue Division, 100 Civic Center Drive , Newport Beach, CA 90266
Phone: (949) 644-3199
jkessler@newportbeachca.gov

Daniel Kigel, Finance Manager II, *County of Monterey*
Administration and Finance, County Administrative Office (CAO), 168 W. Alisal Street, 3rd Floor (Room 35048), Salinas, CA 93901
Phone: (831) 755-5119
KigelD@countyofmonterey.gov

Nick Kondoleon, Fiscal Analyst, *State Controller's Office*
Local Government Programs & Services Division, 3301 C Street, Suite 740, Sacramento, CA 95816
Phone: (916) 322-2294
NKondoleon@sco.ca.gov

Lisa Kurokawa, Bureau Chief for Audits, *State Controller's Office*
Compliance Audits Bureau, 3301 C Street, Suite 700, Sacramento, CA 95816
Phone: (916) 327-3138
lkurokawa@sco.ca.gov

Government Law Intake, *Department of Justice*
Attorney General's Office, 1300 I Street, Suite 125, PO Box 944255, Sacramento, CA 94244-2550

Phone: (916) 210-6046
governmentlawintake@doj.ca.gov

Eric Lawyer, Legislative Advocate, *California State Association of Counties (CSAC)*
Government Finance and Administration, 1100 K Street, Suite 101, Sacramento, CA 95814
Phone: (916) 650-8112
elawyer@counties.org

Kim-Anh Le, Deputy Controller, *County of San Mateo*
555 County Center, 4th Floor, Redwood City, CA 94063
Phone: (650) 599-1104
kle@smcgov.org

William Lee, Chief Deputy District Attorney, *County of San Bernardino District Attorney's Office*
303 W. 3rd Street, San Bernardino, CA 92415-0502
Phone: (909) 382-3800
WLee@sbcda.org

Fernando Lemus, Principal Accountant - Auditor, *County of Los Angeles*
Auditor-Controller's Office, 500 West Temple Street, Room 603, Los Angeles, CA 90012
Phone: (213) 974-0324
flemus@auditor.lacounty.gov

Lucas Leung, Fiscal Analyst, *State Controller's Office*
Local Government Programs & Services Division, 3301 C Street, Suite 740, Sacramento, CA 95816
Phone: (916) 720-3009
LLeung@sco.ca.gov

Erika Li, Chief Deputy Director, *Department of Finance*
915 L Street, 10th Floor, Sacramento, CA 95814
Phone: (916) 445-3274
erika.li@dof.ca.gov

Kenneth Louie, Chief Counsel , *Department of Finance*
915 L. Street, Sacramento, CA 95814
Phone: (916) 322-0971
Kenny.Louie@dof.ca.gov

Everett Luc, Supervisor, *State Controller's Office*
3301 C Street, Suite 740, Sacramento, CA 95816
Phone: (916) 323-0766
ELuc@sco.ca.gov

Holly Lyon, Finance Supervisor, *City of West Sacramento*
Accounting and Audit, 1110 West Capitol Avenue, 3rd Floor, West Sacramento, CA 95691
Phone: (916) 617-5306
hollyl@cityofwestsacramento.org

Jill Magee, Program Analyst, *Commission on State Mandates*
980 9th Street, Suite 300, Sacramento, CA 95814
Phone: (916) 323-3562
Jill.Magee@csm.ca.gov

Suresh Malkani, Finance Director, *Town of Apple Valley*
14955 Dale Evans Parkway, Apple Valley, CA 92307
Phone: (760) 240-7000
smalkani@applevalley.org

Darryl Mar, Manager, *State Controller's Office*
Local Reimbursements Section, 3301 C Street, Suite 740, Sacramento, CA 95816
Phone: (916) 323-0706
DMar@sco.ca.gov

Frederick Mayo, Water Utilities Director, *City of Oceanside*
300 N. Coast Highway, Oceanside, CA 92054
Phone: (760) 435-5827
fmayo@oceansideca.org

Michelle Mendoza, Business Engineer Lead and Senior Manager, *MAXIMUS*
17310 Red Hill Avenue, Suite 340, Irvine, CA 95403
Phone: (949) 440-0845
michellemendoza@maximus.com

Madlen Minasyan, Senior Accountant, *County of Los Angeles*
Auditor-Controller's Office, 500 West Temple Street, Room 603, Los Angeles, CA 90012
Phone: (213) 974-2645
mminasyan@auditor.lacounty.gov

Kaleb Neufeld, Assistant Controller, *City of Fresno*
2600 Fresno Street, Fresno, CA 93721
Phone: (559) 621-2489
Kaleb.Neufeld@fresno.gov

Rosanna Nguyen, Program Budget Manager, *Department of Finance*
Local Government Unit, 915 L. Street, Sacramento, CA 95814
Phone: (916) 445-3274
Rosanna.Nguyen@dof.ca.gov

Adam Nguyen, Finance Director, *County of Contra Costa*
1025 Escobar Street, 4th Floor, Martinez, CA 94553
Phone: (925) 655-2048
adam.nguyen@cao.cccounty.us

Andy Nichols, Consultant, *Nichols Consulting*
1857 44th Street, Sacramento, CA 95819
Phone: (916) 455-3939
andy@nichols-consulting.com

Erika Opp, Administrative Analyst, *City of St. Helena*
City Clerk, 1480 Main Street, St. Helena, CA 94574
Phone: (707) 968-2743
eopp@cityofsthelena.gov

Steve Oppenheim, Consultant, *Local Government Consultants*
1420 E. Roseville Parkway, Suite 337, Roseville, CA 95661
Phone: (916) 209-8346
steve@lgconsultants.net

Robert Osborne, Program Specialist II, *County of Los Angeles*
Auditor-Controller's Office, 500 West Temple Street, Room 603, Los Angeles, CA 90012
Phone: (213) 974-0200
rosborne@auditor.lacounty.gov

Patricia Pacot, Accountant Auditor I, *County of Colusa*
Office of Auditor-Controller, 546 Jay Street, Suite #202 , Colusa, CA 95932

Phone: (530) 458-0424
ppacot@countyofcolusa.org

Arthur Palkowitz, Attorney, *Law Offices of Arthur M. Palkowitz*
12807 Calle de la Siena, San Diego, CA 92130
Phone: (858) 259-1055
law@artpalk.onmicrosoft.com

Kirsten Pangilinan, Specialist, *State Controller's Office*
Local Reimbursements Section, 3301 C Street, Suite 740, Sacramento, CA 95816
Phone: (916) 322-2446
KPangilinan@sco.ca.gov

Johnnie Pina, Legislative Policy Analyst, *League of Cities*
1400 K Street, Suite 400, Sacramento, CA 95814
Phone: (916) 658-8214
jpina@cacities.org

Trevor Power, Accounting Manager, *City of Newport Beach*
100 Civic Center Drive, Newport Beach , CA 92660
Phone: (949) 644-3085
tpower@newportbeachca.gov

Jonathan Quan, Associate Accountant, *County of San Diego*
Projects, Revenue, and Grants Accounting, 5530 Overland Ave, Suite 410, San Diego, CA 92123
Phone: 6198768518
Jonathan.Quan@sdcounty.ca.gov

Chad Rinde, Director of Finance, *County of Sacramento*
Claimant Representative/Claimant Contact
700 H Street, Room 3650, Sacramento, CA 95814
Phone: (916) 874-7248
RindeC@SacCounty.gov

Becky Robertson, Acting Director of Finance , *City of West Sacramento*
1110 West Capitol Ave, West Sacramento, CA 95691
Phone: (916) 617-4509
beckyr@cityofwestsacramento.org

John Saephan, Fiscal Analyst, *State Controller's Office*
Local Government Programs & Services Division, 3301 C Street, Suite 740, Sacramento, CA 95816
Phone: (916) 324-2664
JSaephan@sco.ca.gov

Jessica Sankus, Senior Legislative Analyst, *California State Association of Counties (CSAC)*
Government Finance and Administration, 1100 K Street, Suite 101, Sacramento, CA 95814
Phone: (916) 327-7500
jsankus@counties.org

Cindy Sconce, Director, *Government Consulting Partners*
5016 Brower Court, Granite Bay, CA 95746
Phone: (916) 276-8807
cindysconcegcp@gmail.com

Camille Shelton, Chief Legal Counsel, *Commission on State Mandates*
980 9th Street, Suite 300, Sacramento, CA 95814
Phone: (916) 323-3562
camille.shelton@csm.ca.gov

Paul Steenhausen, Principal Fiscal and Policy Analyst, *Legislative Analyst's Office*
925 L Street, Suite 1000, , Sacramento, CA 95814
Phone: (916) 319-8303
Paul.Steenhausen@lao.ca.gov

Julie Testa, Vice Mayor, *City of Pleasanton*
123 Main Street PO Box520, Pleasanton, CA 94566
Phone: (925) 872-6517
Jtesta@cityofpleasantonca.gov

Jolene Tollenaar, Consultant, *MGT Consulting Group*
2251 Harvard Street, Suite 134, Sacramento, CA 95815
Phone: (916) 243-8913
jolenetollenaar@gmail.com

Robert Torrez, Interim Chief Financial Officer, *City of Huntington Beach*
2000 Main Street, Huntington Beach, CA 92648
Phone: (714) 536-5630
robert.torrez@surfcity-hb.org

Jessica Uzarski, Consultant, *Senate Budget and Fiscal Review Committee*
1020 N Street, Room 502, Sacramento, CA 95814
Phone: (916) 651-4103
Jessica.Uzarski@sen.ca.gov

Edoneia Valdez, Fiscal Analyst, *State Controller's Office*
Local Government Programs & Services Division, 3301 C Street, Suite 740, Sacramento, CA 95816
Phone: (916) 283-7753
EValdez@sco.ca.gov

Alejandra Villalobos, Management Services Manager, *County of San Bernardino*
Office of Auditor-Controller, 222 West Hospitality Lane, Forth Floor, San Bernardino, CA 92415
Phone: (909) 382-3191
alejandra.villalobos@sbcountyatc.gov

Joshua Walden, Deputy County Counsel, *County of Santa Clara*
Office of the County Counsel, 70 West Hedding Street, 9th Floor, San Jose, CA 95110
Phone: (408) 229-9052
joshua.walden@cco.sccgov.org

Tiffany Walston, County Counsel, *County of Los Angeles*
648 Kenneth Hahn Hall of Administration, 500 West Temple Street, Los Angeles, CA 90012-2713
Phone: (213) 974-1811
twalston@counsel.lacounty.gov

Renee Wellhouse, President, *David Wellhouse & Associates, Inc.*
3609 Bradshaw Road, H-382, Sacramento, CA 95927
Phone: (916) 797-4883
renee@wellhouseassociates.com

Adam Whelen, Director of Public Works, *City of Anderson*
1887 Howard St., Anderson, CA 96007
Phone: (530) 378-6640
awhelen@ci.anderson.ca.us

Linda Wong, Fiscal Analyst, *State Controller's Office*
Local Government Programs & Services Division, 3301 C Street, Suite 740, Sacramento, CA 95816

Phone: (916) 229-8037
LWong@sco.ca.gov

Arthur Wylene, General Counsel, *Rural County Representatives of California (RCRC)*
1215 K Street, Suite 1650, Sacramento, CA 95814
Phone: (916) 447-4806
awylene@rcrcnet.org

Elisa Wynne, Staff Director, *Senate Budget & Fiscal Review Committee*
California State Senate, State Capitol Room 5019, Sacramento, CA 95814
Phone: (916) 651-4103
elisa.wynne@sen.ca.gov

Kaily Yap, Budget Analyst, *Department of Finance*
Local Government Unit, 915 L Street, Sacramento, CA 95814
Phone: (916) 445-3274
Kaily.Yap@dof.ca.gov

Siew-Chin Yeong, Director of Public Works, *City of Pleasonton*
3333 Busch Road, Pleasonton, CA 94566
Phone: (925) 931-5506
syeong@cityofpleasantonca.gov

Traci Young, IS Project Director, *City and County of San Francisco*
San Francisco Public Utilities Commission (SFPUC), 525 Golden Gate Ave, San Francisco, CA 94102
Phone: (415) 653-2583
tmyoung@sfwater.org

Aly Zimmermann, CIty Manager, *City of Rocklin*
3970 Rocklin Road, Rocklin, CA 95677
Phone: (916) 625-5585
alyz@rocklin.ca.us

Helmholst Zinser-Watkins, Analyst II, *State Controller's Office*
Local Government Programs and Services Division, Bureau of Payments, 3301 C Street, Suite 700, Sacramento, CA 95816
Phone: (916) 324-7876
HZinser-watkins@sco.ca.gov

Marc Zometa, Senior Accountant-Auditor, *County of Los Angeles*
Auditor-Controller’s Office, 500 West Temple Street, Room 603, Los Angeles, CA 90012
Phone: (213) 974-8333
mzometa@auditor.lacounty.gov