



San Luis Obispo Local Agency Formation Commission

TO: MEMBERS OF THE COMMISSION

FROM: ROB FITZROY, EXECUTIVE OFFICER

DATE: APRIL 18, 2024

SUBJECT: THIRD QUARTER FISCAL YEAR 2023-2024 BUDGET STATUS AND WORK PLAN REPORT

RECOMMENDATION

Action 1: Review the third quarter budget and work plan report for fiscal year (FY) 2023-2024 and approve, by motion, to direct the Executive Officer to file it with the County Auditor.

BUDGET OVERVIEW

This report is the third FY 2023-2024 quarterly report for the San Luis Obispo Local Agency Formation Commission (LAFCO). The LAFCO operating budget is comprised of four components: 1) salaries, payroll taxes, and benefits, 2) services and supplies, 3) revenues, and 4) fund balance and reserves. Day-to-day management of the budget is based on “bottom-line” principles that allow for variation within individual line-item accounts as long as the overall expenditures remain within the approved budget.

LAFCO’s budget is funded by the County, Cities, and Independent Special Districts. City and District shares are pro-rated based on general revenues reported to the State Controller’s Office on an annual basis. LAFCO also receives revenue from application fees and interest earnings.

The County Auditor-Controller provides LAFCO with various financial services. Every financial transaction of LAFCO is processed through the County Auditor’s financial system. This approach ensures accuracy, transparency, and accountability. The County Auditor’s Office also provides LAFCO with claims processing, invoicing, and financial review services. The Auditor’s financial tracking system assists LAFCO in monitoring the budget and compiling budget report data, as well as provides independent review of the budget.

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STAFF

ROB FITZROY
Executive Officer

IMELDA MARQUEZ-VAWTER
Analyst

MORGAN BING
Clerk Analyst

BRIAN A. PIERIK
Legal Counsel

QUARTERLY BUDGET SUMMARY

Executive Officer Comments. The third quarter budget actuals indicate LAFCO continues to be in a strong budgetary position. Expenditures are as expected within the third quarter. Application activity and associated revenue continue to be strong; with only 75% of the fiscal year complete we have reached 122% of our revenue projections for proposal applications/interest.

Expenditures. Overall, third quarter expenditures are at 71% with 75% of the fiscal year complete. A detailed budget report is provided in Attachment A. Below is a brief summary of line-item expenditures:

- Salaries and benefits are 73% expended.
- Services and Supplies are 65% expended.

LAFCO uses a credit card from a program implemented by the Special District Risk Management Association (SDRMA) for public agencies. LAFCO's policy is to pay each bill in full each month. The statements for January, February, and March are included as Attachment B. Additionally, with any "significant value" (i.e. a purchase over \$400), a receipt is provided for that item for further transparency.

- **January:** Microsoft Office Subscription \$37.50, CSDA \$105.00, USPS \$19.60, SLO Clerk Recorder \$100.00, SLO Clerk Recorder AMS Service Fee \$1.49
- **February:** Microsoft Office Subscription \$37.50, Digital West \$239.09,
- **March:** Microsoft Office Subscription \$37.50, Norton \$119.99, Amazon \$32.61

Revenues. Contributing agencies (Cities, Special Districts, and County) have paid 100% of the LAFCO charges billed in the first quarter by the County Auditor. Application and interest revenue is 122% of projected revenue for the year.

Fund Balance (Reserves). Fund Balance is the LAFCO reserve of funds for various expenditures. Fund Balance expenditure requires Commission approval. The current fund balance available is \$280,419.

WORK PLAN QUARTERLY UPDATE

Executive Officer Comments. Workload for the third quarter of the FY has been busy, as expected. In addition to our typical workload of proposal application processing, we have completed Municipal Service Reviews (MSRs) for Avila Beach Community Services District (CSD) and Cambria CSD and launched MSRs for Los Osos CSD and Cambria Healthcare District. We have also commenced the financial audit, received a new annexation application to Cayucos Sanitary District (SD), and finalized the Froom Ranch annexation (post-approval action items). We also

received a new annexation application to Shandon San Juan Water District and an Outside Agency Agreement for the City of Pismo Beach. We also re-commenced the MSR for the City of Paso Robles. We are looking forward to the remainder of the FY.

Work Plan Update. In conjunction with the FY 2023-2024 budget process, the Commission adopted an accompanying Work Plan for FY 2023-2024. Our work prioritization is as follows:

1. Process proposal applications as mandated by statute and conduct critical operations necessary for the organization to function.
2. Prepare MSRs as mandated by statute, based on the date an MSR was last updated.
3. Execute special work efforts as directed by the Commission.

Consistent with the priorities established by the Commission for the FY 2023-2024 Work Plan, during the third quarter staff have been diligently working on the following items:

- Updated countywide mapping for Disadvantaged Unincorporated Communities (DUCs)
- Continued proposal application processing including the recently received Cayucos SD annexation, the Dana Reserve Specific Plan annexation, multiple County Service Area annexation applications, and annexations into special independent districts
- Completed MSRs for Avila Beach CSD and Cambria CSD
- Initiated MSRs for Los Osos CSD and Cambria Healthcare District, and San Simeon CSD
- RFP for Auditing Services / commencement of work on the audit
- Conducted ongoing critical operations, invoicing, payroll, records management, office administration, directory update
- Additional work efforts include attendance/presentations at various district public meetings to discuss LAFCO processes, response to numerous public inquiries regarding annexations, coordination with numerous districts and cities regarding potential future annexations, coordination with districts regarding activation / divestiture of powers, responses to Public Record Act requests, reorganizing our record management systems, and LAFCO maps/GIS Boundary Data maintenance

Significant Project Status Updates

Below is a brief summary of the current status of significant applications currently in process:

- **Oceano Community Services District Divestiture** – The Board of Supervisors indicated it was supportive of being the successor agency to provide fire protection within Oceano. The Board of Supervisors provided direction to County staff to contract with Five Cities Fire Authority and develop a Plan for Services accordingly. Next steps – County staff will return to the Board of Supervisors with a draft Plan for Services detailing expenditures, transfers of liabilities and properties, as well as equipment, etc. Once that is complete, OCSB Board of Directors will need to pass a Resolution in support and endorse the revised Plan for Services proposed by the County. Once that has been completed, and a contract with Five Cities Fire Authority is in place, LAFCO will be able to set the item for hearing.

This is not expected to occur until Spring or Summer 2024. The original target date for OCSD was June 2024 as this is when the interim contract for service with Five Cities Fire Authority would expire, however, OCSD has confirmed they can extend service beyond June 2024 if absolutely necessary.

- **Dana Reserve Specific Plan** – The County Planning Commission recommended approval of the project on October 23 and 24. The next step is Board of Supervisors consideration in April 2024. If approved, LAFCO will continue processing and get the item ready for hearing.
- **County Service Area 23** – The Santa Margarita Ranch project containing 111 homes is currently being processed. The project would connect to CSA 23 for water service. Staff conducted a 30-day review and provided a letter detailing informational needs. Once the applicant returns with the necessary information, we will continue processing the application.
- **Shandon San Juan Water District Annexation** – Via landowner petition, a request to annex approximately 4,000 acres into the District has been formally submitted. The proposal was reviewed within the 30-day review period and placed on hold for multiple reasons. The primary issue with the proposed annexation, as per the letter from the County, is that it would require a boundary modification to the County Groundwater Sustainability Agency (GSA) boundary. Currently, the County does not allow any new wells within the Paso Robles Groundwater Basin within the County's GSA boundary; however, Shandon San Juan Water District does allow new wells if certain criteria is met. Should the County allow the boundary modification, it would allow increased groundwater extraction that was not otherwise allowed. This matter would have significant implications for the Paso Robles Groundwater Basin Groundwater Sustainability Plan and may trigger environmental review under California Environmental Quality Act (CEQA). The County and the District are actively in discussions on this matter. Staff will keep the Commission apprised as this develops.

Work Plan Projections. Looking ahead, we expect the workload to remain high and staff to be operating at full capacity, particularly with large annexation applications such as Dana Reserve and other annexations and reorganizations we anticipate soon. While workload will be high, we expect the number of hearings items to remain on the lighter side as we focus on application processing as well as the MSR program which requires substantial internal staff work and reduced need for hearings until such a time when they are ready for Commission consideration.

Attachment A: Quarterly Budget Status Report

Attachment B: Credit Card Statements

Attachment A

Quarterly Budget Status Report

	Adopted FY 23-24	Expenditures / Revenue	Percent Expended / Revenue	Projected Year End
Expenditures Summary <i>(Services, Supplies, Salaries, Benefits, Taxes)</i>	\$711,653	\$503,332	71%	\$691,037
Revenues Summary <i>(Processing Fees, Reserves, Agency Contributions)</i>	\$711,653	\$658,707	93%	\$691,037
Services and Supplies Expenditure Details				
Computer Software	\$500	\$456	91%	\$456
Copying-Printing	\$300	\$11	4%	\$11
Meals	\$600	\$406	68%	\$600
LAFCO Insurance Policies	\$20,000	\$18,675	93%	\$18,675
Maintenance-Equipment	\$30	\$125	417%	\$125
Maintenance-Software	\$50	\$0	0%	\$50
CALAFCO/ SDRMA / Other Memberships	\$8,800	\$7,223	82%	\$7,223
Employee Mileage Reimbursement	\$200	\$0	0%	\$200
Commissioner Mileage Reimbursement	\$1,500	\$390	26%	\$800
Office Supplies	\$2,500	\$789	32%	\$1,200
Custodial Services	\$1,800	\$1,670	93%	\$1,800
County Auditor Services	\$9,619	\$9,619	100%	\$9,619
Legal Counsel	\$32,400	\$24,100	74%	\$32,400
Postage	\$1,000	\$153	15%	\$500
General Services/ Commissioner Stipends	\$39,000	\$14,345	37%	\$27,674
Publication & Legal Notices	\$1,000	\$275	27%	\$500
Training	\$5,000	\$1,800	36%	\$4,000
Office Lease	\$42,000	\$31,500	75%	\$42,000
Large Equipment	\$1,500	\$0	0%	\$1,500
Small Equipment	\$400	\$0	0%	\$400
Telephone / Internet	\$3,000	\$1,914	64%	\$3,000
Travel Expenses	\$2,500	\$0	0%	\$1,700
Utilities	\$0	\$0	0%	\$0
Board Chambers - IT Support	\$850	\$0	0%	\$0
Vehicle Allowance	\$5,400	\$3,946	73%	\$5,400
Vehicle Rental	\$500	\$0	0%	\$0
Services and Supplies Subtotal	\$180,449	\$117,397	65%	\$159,833
Salary, Benefits, and Taxes Expenditures				
Salaries	\$326,000	\$238,231	73%	\$326,000
Taxes - FICA SS Employer Match	\$20,212	\$14,651	72%	\$20,212
Taxes - Medicare Employer Match	\$4,727	\$3,430	73%	\$4,727
Pension Rate	\$102,882	\$75,686	74%	\$102,882
Pension Obligation Bond	\$17,882	\$12,455	70%	\$17,882
SDI/SUI Employer Contribution	\$1,500	\$256	17%	\$1,500
Heath Insurance	\$48,000	\$33,930	71%	\$48,000
Deferred Compensation	\$10,000	\$7,296	73%	\$10,000
Salary, Benefits, and Taxes Subtotal	\$531,204	\$385,934	73%	\$531,204
Total Expenditures	\$711,653	\$503,332	71%	\$691,037
Revenue Details		Revenue to Date		
Interest Earned	\$4,000	\$8,884	222%	\$8,884
Environmental Review Fees	\$3,000	\$3,500	117%	\$3,500
Sphere of Influence Fees	\$2,000	\$6,000	300%	\$6,000
Application Processing Fees	\$23,000	\$20,670	90%	\$23,000
Other Revenue (Transfer of Reserves)	\$60,000	\$0	0%	\$30,000
Agency Contributions				
Cities	\$206,551	\$206,551	100%	\$206,551
County	\$206,551	\$206,551	100%	\$206,551
Special Districts	\$206,551	\$206,551	100%	\$206,551
Total Revenue	\$711,653	\$658,707	93%	\$691,037
Reserves Fund Balance	\$220,419	\$280,419	127%	\$250,419

Attachment B

Credit Card Statements

Account Summary

Billing Cycle		01/31/2024
Days In Billing Cycle		31
Previous Balance		\$66.55
Purchases	+	\$263.59
Cash	+	\$0.00
Balance Transfers	+	\$0.00
Special	+	\$0.00
Credits	-	\$49.59-
Payments	-	\$66.55-
Other Charges	+	\$0.00
Finance Charges	+	\$0.00

NEW BALANCE \$214.00

Credit Summary

Total Credit Line	\$10,000.00
Available Credit Line	\$9,786.00
Available Cash	\$0.00
Amount Over Credit Line	\$0.00
Amount Past Due	\$0.00
Disputed Amount	\$0.00

Account Inquiries

- Call us at: (866) 777-9013
Lost or Stolen Card: (866) 839-3485
- Go to www.umpquabank.com
- Write us at PO BOX 35142 - LB1181, SEATTLE, WA 98124-5142

Payment Summary

NEW BALANCE	\$214.00
MINIMUM PAYMENT	\$214.00
PAYMENT DUE DATE	02/25/2024

NOTE: Grace period to avoid a finance charge on purchases, pay entire new balance by payment due date. Finance charge accrues on cash advances until paid and will be billed on your next statement.

Corporate Activity

TOTAL CORPORATE ACTIVITY				\$116.14-
Trans Date	Post Date	Reference Number	Transaction Description	Amount
01/08	01/09	70005604009555009830036	PAYMENT - THANK YOU SPOKANE WA	\$66.55-
01/26	01/26	70005604026777026150631	REBATE CREDIT	\$49.59-

Cardholder Account Summary

ROBERT FITZROY #### #### ####	Payments & Other Credits \$0.00	Purchases & Other Charges \$37.50	Cash Advances \$0.00	Total Activity \$37.50
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Cardholder Account Detail

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
01/26	01/28	PPLN01	24430994026400818020311	MSFT * E0200QL1TT MSBILL.INFO WA	\$37.50

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PO BOX 35142 - LB1181
SEATTLE WA 98124-5142



Account Number

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AMOUNT OF PAYMENT ENCLOSED

Closing Date	New Balance	Total Minimum Payment Due	Payment Due Date
01/31/24	\$214.00	\$214.00	02/25/24

\$



BL ACCT
LAFCO
1042 PACIFIC ST
SUITE A
SAN LUIS OBISPO CA 93401

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Cardholder Account Summary

MORGAN BING #### #### ####6	Payments & Other Credits \$0.00	Purchases & Other Charges \$226.09	Cash Advances \$0.00	Total Activity \$226.09
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Cardholder Account Detail

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
01/10	01/11	PPLN01	24692164010100569949178	SQ *CSDA SAN LUIS OBISPO gosq.com CA	\$105.00
01/11	01/12	PPLN01	24137464012001483409049	USPS PO 0568770075 SAN LUIS OBIS CA	\$19.60
01/19	01/21	PPLN01	24343114019900016188059	SLO CLERK RECORDER 805-7815080 CA	\$100.00
01/19	01/22	PPLN01	24343114021900016188071	AMS*SERVICE FEE 101653 888-9147768 FL	\$1.49

Finance Charge Summary / Plan Level Information

Plan Name	Plan Description	FCM ¹	Average Daily Balance	Periodic Rate *	Corresponding APR	Finance Charges	Effective APR Fees **	Effective APR	Ending Balance
Purchases									
PPLN01 001	PURCHASE	E	\$0.00	0.06008%(D)	21.9900%	\$0.00	\$0.00	0.0000%	\$214.00
Cash									
CPLN01 001	CASH	A	\$0.00	0.06554%(D)	23.9900%	\$0.00	\$0.00	0.0000%	\$0.00

* Periodic Rate (M)=Monthly (D)=Daily
 ** includes cash advance and foreign currency fees
 Days In Billing Cycle: 31
 APR = Annual Percentage Rate
¹ FCM = Finance Charge Method
 (V) = Variable Rate If you have a variable rate account the periodic rate and Annual Percentage Rate (APR) may vary.

Account Summary

Billing Cycle		02/29/2024
Days In Billing Cycle		29
Previous Balance		\$214.00
Purchases	+	\$276.59
Cash	+	\$0.00
Balance Transfers	+	\$0.00
Special	+	\$0.00
Credits	-	\$0.00
Payments	-	\$214.00-
Other Charges	+	\$0.00
Finance Charges	+	\$0.00

NEW BALANCE **\$276.59**

Credit Summary

Total Credit Line	\$10,000.00
Available Credit Line	\$9,723.41
Available Cash	\$0.00
Amount Over Credit Line	\$0.00
Amount Past Due	\$0.00
Disputed Amount	\$0.00

Account Inquiries

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- Write us at PO BOX 35142 - LB1181, SEATTLE, WA 98124-5142

Payment Summary

NEW BALANCE	\$276.59
MINIMUM PAYMENT	\$276.59
PAYMENT DUE DATE	03/25/2024

NOTE: Grace period to avoid a finance charge on purchases, pay entire new balance by payment due date. Finance charge accrues on cash advances until paid and will be billed on your next statement.

Corporate Activity

				TOTAL CORPORATE ACTIVITY	\$214.00-
Trans Date	Post Date	Reference Number	Transaction Description	Amount	
02/08	02/09	70005604040555040660013	PAYMENT - THANK YOU SPOKANE WA	\$214.00-	

Cardholder Account Summary

ROBERT FITZROY #### #### ##	Payments & Other Credits \$0.00	Purchases & Other Charges \$37.50	Cash Advances \$0.00	Total Activity \$37.50
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Cardholder Account Detail

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
02/26	02/27	PPLN01	24430994057400812024337	MSFT * E0200QYPP7 MSBILL.INFO WA	\$37.50

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Account Number

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AMOUNT OF PAYMENT ENCLOSED

Closing Date	New Balance	Total Minimum Payment Due	Payment Due Date
02/29/24	\$276.59	\$276.59	03/25/24

\$



BL ACCT 00000 LAFCO
1042 PACIFIC ST
SUITE A
SAN LUIS OBISPO CA 93401



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PO BOX 35142 - LB1181
SEATTLE WA 98124-5142

Cardholder Account Summary

MORGAN BING #### #### ####6	Payments & Other Credits \$0.00	Purchases & Other Charges \$239.09	Cash Advances \$0.00	Total Activity \$239.09
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Cardholder Account Detail

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
02/22	02/23	PPLN01	24692164053100811688267	DIGITAL WEST 888-781-9378 CA	\$239.09

Finance Charge Summary / Plan Level Information

Plan Name	Plan Description	FCM ¹	Average Daily Balance	Periodic Rate *	Corresponding APR	Finance Charges	Effective APR Fees **	Effective APR	Ending Balance
Purchases									
PPLN01 001	PURCHASE	E	\$0.00	0.06008%(D)	21.9900%	\$0.00	\$0.00	0.0000%	\$276.59
Cash									
CPLN01 001	CASH	A	\$0.00	0.06554%(D)	23.9900%	\$0.00	\$0.00	0.0000%	\$0.00
* Periodic Rate (M)=Monthly (D)=Daily							Days In Billing Cycle: 29		
** includes cash advance and foreign currency fees							APR = Annual Percentage Rate		
¹ FCM = Finance Charge Method									
(V) = Variable Rate If you have a variable rate account the periodic rate and Annual Percentage Rate (APR) may vary.									

Account Summary

Billing Cycle		03/31/2024
Days In Billing Cycle		31
Previous Balance		\$276.59
Purchases	+	\$190.10
Cash	+	\$0.00
Balance Transfers	+	\$0.00
Special	+	\$0.00
Credits	-	\$0.00
Payments	-	\$276.59-
Other Charges	+	\$0.00
Finance Charges	+	\$0.00

NEW BALANCE \$190.10

Credit Summary

Total Credit Line	\$10,000.00
Available Credit Line	\$9,809.90
Available Cash	\$0.00
Amount Over Credit Line	\$0.00
Amount Past Due	\$0.00
Disputed Amount	\$0.00

Account Inquiries

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- Go to www.umpquabank.com
- Write us at PO BOX 35142 - LB1181, SEATTLE, WA 98124-5142

Payment Summary

NEW BALANCE	\$190.10
MINIMUM PAYMENT	\$190.10
PAYMENT DUE DATE	04/25/2024

NOTE: Grace period to avoid a finance charge on purchases, pay entire new balance by payment due date. Finance charge accrues on cash advances until paid and will be billed on your next statement.

Corporate Activity

TOTAL CORPORATE ACTIVITY				\$276.59-
Trans Date	Post Date	Reference Number	Transaction Description	Amount
03/11	03/19	70005604079555079010142	PAYMENT - THANK YOU SPOKANE WA	\$276.59-

Cardholder Account Summary

IMELDA MARQUEZ #### #### ####9	Payments & Other Credits \$0.00	Purchases & Other Charges \$119.99	Cash Advances \$0.00	Total Activity \$119.99
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Cardholder Account Detail

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
03/18	03/19	PPLN01	24692164078101505865915	NORTON *AP1518607182 NORTON.COM/CC AZ	\$119.99

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Account Number

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AMOUNT OF PAYMENT ENCLOSED

Closing Date	New Balance	Total Minimum Payment Due	Payment Due Date
03/31/24	\$190.10	\$190.10	04/25/24

\$



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1042 PACIFIC ST
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SEATTLE WA 98124-5142

Cardholder Account Summary

ROBERT FITZROY #### #### ##	Payments & Other Credits \$0.00	Purchases & Other Charges \$37.50	Cash Advances \$0.00	Total Activity \$37.50
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Cardholder Account Detail

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
03/26	03/27	PPLN01	24430994086400811135923	MSFT * E0200RC9VM MSBILL.INFO WA	\$37.50

Cardholder Account Summary

MORGAN BING #### #### #### 6	Payments & Other Credits \$0.00	Purchases & Other Charges \$32.61	Cash Advances \$0.00	Total Activity \$32.61
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Cardholder Account Detail

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
03/10	03/11	PPLN01	24692164070105221936072	AMZN Mktp US*RN7CT6I92 Amzn.com/bill WA	\$32.61

Finance Charge Summary / Plan Level Information

Plan Name	Plan Description	FCM ¹	Average Daily Balance	Periodic Rate *	Corresponding APR	Finance Charges	Effective APR Fees **	Effective APR	Ending Balance
Purchases									
PPLN01 001	PURCHASE	E	\$0.00	0.06008%(D)	21.9900%	\$0.00	\$0.00	0.0000%	\$190.10
Cash									
CPLN01 001	CASH	A	\$0.00	0.06554%(D)	23.9900%	\$0.00	\$0.00	0.0000%	\$0.00

* Periodic Rate (M)=Monthly (D)=Daily
 ** includes cash advance and foreign currency fees
 Days In Billing Cycle: 31
 APR = Annual Percentage Rate
¹ FCM = Finance Charge Method
 (V) = Variable Rate If you have a variable rate account the periodic rate and Annual Percentage Rate (APR) may vary.