



San Luis Obispo Local Agency Formation Commission

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HOLLY WHATLEY
Legal Counsel

TO: MEMBERS OF THE COMMISSION

FROM: ROB FITZROY, EXECUTIVE OFFICER

DATE: OCTOBER 15, 2026

**SUBJECT: FIRST QUARTER FISCAL YEAR 2026-2027 BUDGET STATUS AND
WORK PLAN REPORT**

RECOMMENDATION

Action: Review and approve the first quarter budget and work plan report for Fiscal Year 2026-2027 and direct the Executive Officer to file it with the County Auditor.

BUDGET OVERVIEW

This report is the first Fiscal Year (FY) 2026-2027 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-Treasurer-Tax Collector provides LAFCO with various financial services. All of LAFCO’s financial transactions are 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 County Auditor’s financial tracking system assists LAFCO in monitoring the budget, compiling budget report data, as well as providing an independent review of the budget.

QUARTERLY BUDGET SUMMARY

Executive Officer Comments. The first quarter's budget actuals indicate that LAFCO continues to be in a strong budgetary position. Expenditures and revenue are as expected within the first quarter. With 25% of the fiscal year complete, revenues are 59% realized.

Expenditures. Overall, first-quarter expenditures are at 26%, with 25% of the fiscal year complete, as expected. A detailed budget report is provided in Attachment A. Below is a brief summary of line-item expenditures:

- Salaries and benefits are 25% expended. Although the Commission Clerk position is currently vacant and resulting in salary savings, salary expenditures remain at approximately 25% due to an additional payroll period occurring during the first quarter.
- Services and Supplies are 29% 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 July, August, and September 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.

- **July:** Adobe Subscription \$179.88, Microsoft Subscription \$58.80, Quality Tinting & Signs \$6.79, Fedex \$10.86, Target \$152.21,
- **August:** Microsoft Subscription \$58.80
- **September:** USPS \$1.75, Microsoft Subscription \$58.80, CalPERS \$40.94, Costco \$64.51

Revenues. Overall, revenues are 59% realized through the first quarter. Contributing agencies (Cities, Special Districts, and the County) have paid 62% of the LAFCO contributions billed in the first quarter by the County Auditor. Application fees have been 12% realized.

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 \$227,612.

WORK PLAN QUARTERLY UPDATE

Work Plan Update. In conjunction with the FY 2026-2027 budget process, the Commission adopted an accompanying Work Plan for FY 2026-2027. Our adopted 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 Municipal Service Reviews (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 2026-2027 Work Plan, during the first quarter, staff have been diligently working on the following items:

- Municipal Service Review Policies and Guidelines
- Shandon San Juan Water District Annexation
- Cayucos Sanitary District Annexation (Stienmann, in progress)
- Estrella – El Pomar – Creston Water District Detachment (in progress)
- San Simeon Community Services District Dissolution (in progress)
- Linne Community Services District MSR and SOI Study (in progress)
- Squire Canyon Community Services District MSR and SOI Study (in progress)
- Ground Squirrel Hollow Community Services District MSR and SOI Study (in progress)
- City of San Luis Obispo MSR and SOI Study (in progress)
- Cayucos Sanitary District MSR and SOI Study (in progress)
- City of Morro Bay MSR and SOI Study (in progress)
- Water Mutual/Private Wastewater System Consolidation Coordination with State and Regional Water Boards
- Conducted ongoing critical operations, invoicing, payroll, records management, office administration, and directory update
- Additional work efforts include attendance/presentations at various district public meeting to discuss LAFCO processes, response to numerous public inquiries regarding annexations, incorporations, and dissolutions, 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 or items that will be forthcoming in the near future:

- **San Simeon CSD Dissolution** – The San Simeon CSD submitted a Resolution of Application to LAFCO on May 30, 2024. As required by the Government Code, staff provided a 30-day review letter, a copy of which was provided to your Commission. The dissolution is currently on information hold. In brief, the County, as the proposed successor agency, requested time to study the issue and would like to explore options. The LAFCO 30-day response letter details some of the items that need to be analyzed, much of which depends on how the County would like to proceed as the successor agency. The process requires a comprehensive analysis of existing and future governance structures and the services to be provided. A study was completed in August 2026 and presented to the Board of Supervisors on September 1, 2026. The Board directed County staff to return with a framework to engage state officials and agencies, evaluate the need for special legislation, collaborate with Cambria CSD to explore consolidation options, and identify funding sources and costs associated within continued involvement. On September 17, 2026, LAFCO staff provided the Commission with a status update on the dissolution. LAFCO will continue processing the application once the County has implemented said direction and a Plan for Service is approved by the Board of Supervisors and submitted to

LAFCO. Future hearing dates are unknown at this time. LAFCO staff continue to host ongoing meetings, promote regional coordination, and provide updates to the public about the status and process. We have received a large number of inquiries on this matter.

- **Upper Salinas – Las Tablas Resource Conservation District Audit Status** - As part of the Commission's approval of the Upper Salinas–Las Tablas Resource Conservation District (US-LTRCD) MSR and SOI Study, several conditions of approval were adopted. One condition requires LAFCO staff to include status updates in each regular Quarterly Budget and Work Plan report during the District's LAFCO-established 12-month remediation period (February 2026 through February 2027). These updates are to address the District's progress toward completing required audits and implementing financial remediation measures. The following provides an update on the District's audit and financial remediation efforts.

The US-LTRCD has formally engaged Moss, Levy & Hartzheim LLP to conduct audits for the fiscal years ending in 2024 and 2025. The audit report and financial statements for FY 2023-24 were completed in May 2026 and received an unmodified (clean) audit opinion, indicating that the District's financial statements fairly present its financial position in accordance with applicable accounting and auditing standards. The District is currently working with its auditor to finalize the FY 2024-25 audit and continues to provide the information and documentation necessary to complete the audit process.

- **Shandon San Juan Water District Annexation** – A landowner petition of application 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. The applicant has recently provided additional information, and the proposal is being processed accordingly. The item will be presented to the Commission in October 2026.

Work Plan Projections. Looking ahead, we expect the workload to remain high and staff to be operating at full capacity. We will be focused on MSRs and applications as allowed.

ATTACHMENTS

Attachment A: Quarterly Budget Status Report

Attachment B: Credit Card Statements

Attachment A

Quarterly Budget Status Report

	Adopted FY 26-27	Expenditures / Revenue	Percent Expended / Revenue	Projected Year End
Expenditures Summary	\$924,005	\$238,085	26%	\$924,005
Revenues Summary	\$924,005	\$547,680	59%	\$924,005
<i>Services and Supplies Expenditure Details</i>				
Vehicle Stipend	\$5,400	\$1,454	27%	\$5,400
Vehicle Rental	\$750	\$0	0%	\$750
Computer Software	\$3,000	\$297	10%	\$3,000
Copying-Printing	\$300	\$11	4%	\$300
Commission Meeting Expenses	\$750	\$0	0%	\$750
LAFCO Insurance Policies	\$22,000	\$15,969	73%	\$22,000
IT Support	\$850	\$0	0%	\$850
Maintenance-Equipment	\$500	\$0	0%	\$500
Maintenance-Software	\$500	\$0	0%	\$500
CALAFCO / SDRMA / Other Memberships	\$9,000	\$0	0%	\$9,000
Employee Mileage Reimbursement	\$200	\$0	0%	\$200
Commissioner Mileage Reimbursement	\$1,500	\$213	14%	\$1,500
Office Supplies	\$3,000	\$489	16%	\$3,000
Custodial Services	\$1,800	\$450	25%	\$1,800
County Auditor Services	\$10,800	\$10,542	98%	\$10,800
Legal Counsel	\$32,000	\$6,166	19%	\$32,000
Postage	\$2,000	\$0	0%	\$2,000
General / Commissioner Stipends	\$17,000	\$3,396	20%	\$17,000
Publication & Legal Notices	\$1,000	\$0	0%	\$1,000
Training	\$8,000	\$0	0%	\$8,000
Office Lease	\$42,000	\$10,500	25%	\$42,000
Large Equipment	\$3,000	\$0	0%	\$3,000
Small Equipment	\$1,000	\$0	0%	\$1,000
Telephone / Internet	\$3,000	\$879	29%	\$3,000
Travel Expenses	\$3,000	\$0	0%	\$3,000
<i>Services/ Supplies Subtotal</i>	<i>\$172,350</i>	<i>\$50,366</i>	<i>29%</i>	<i>\$172,350</i>
<i>Salary, Benefits, and Taxes Expenditures</i>				
Salaries	\$450,080	\$113,233	25%	\$450,080
Federal Taxes - FICA Social Security	\$27,905	\$7,481	27%	\$27,905
SDI/SDU	\$500	\$0	0%	\$500
Federal Taxes - Medicare	\$6,526	\$1,750	27%	\$6,526
SLOCPT Pension Rate	\$158,722	\$39,562	25%	\$158,722
Heath Insurance	\$78,483	\$18,811	24%	\$78,483
SLOCPT Pension Obligation Bond	\$19,439	\$4,195	22%	\$19,439
Deferred Compensation	\$10,000	\$2,688	27%	\$10,000
<i>Salary, Benefits and Taxes Subtotal</i>	<i>\$751,655</i>	<i>\$187,719</i>	<i>25%</i>	<i>\$751,655</i>
Total Expenditures	\$924,005	\$238,085	26%	\$924,005
<i>Revenues</i>				
Interest Earned	\$20,000	\$0	0%	\$20,000
Environmental Review Fees	\$3,000	\$500	17%	\$3,000
Sphere of Influence Fees	\$3,000	\$1,000	33%	\$3,000
Application Processing Fees	\$24,000	\$2,000	8%	\$24,000
Other Revenue (Transfer of Reserves)	\$0	\$0	0%	\$0
<i>Agency Contributions</i>				
Cities	\$291,335	\$261,471	90%	\$291,335
County	\$291,335	\$0	0%	\$291,335
Special Districts	\$291,335	\$282,709	97%	\$291,335
Total Revenue	\$924,005	\$547,680	59%	\$924,005
Reserves Fund Balance	\$218,003	\$227,612	104%	\$227,612

Attachment B

Credit Card Statements



Account Summary

Billing Cycle		07/31/2026
Days In Billing Cycle		31
Previous Balance		\$65.53
Purchases	+	\$408.54
Cash	+	\$0.00
Balance Transfers	+	\$0.00
Special	+	\$0.00
Credits	-	\$0.00
Payments	-	\$65.53
Other Charges	+	\$0.00
Finance Charges	+	\$0.00

NEW BALANCE **\$408.54**

Credit Summary

Total Credit Line	\$10,000.00
Available Credit Line	\$9,591.46
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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Payment Summary

NEW BALANCE **\$408.54**

MINIMUM PAYMENT **\$408.54**

PAYMENT DUE DATE **08/25/2026**

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					\$65.53-
Trans Date	Post Date	Reference Number	Transaction Description	Amount	
07/14	07/15	70005606196555196330053	PAYMENT - THANK YOU SPOKANE WA	\$65.53-	

Cardholder Account Summary

IMELDA MARQUEZ #### #### #### 9	Payments & Other Credits \$0.00	Purchases & Other Charges \$152.21	Cash Advances \$0.00	Total Activity \$152.21
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Cardholder Account Detail

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
07/08	07/09	PPLN01	24431066189463909709936	TARGET.COM 800-591-3869 MN	\$152.21

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AMOUNT OF PAYMENT ENCLOSED

Closing Date

07/31/26

New Balance

\$408.54

Total Minimum
Payment Due

\$408.54

Payment Due Date

08/25/26

\$



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Cardholder Account Summary						
ROBERT FITZROY #### #### #			Payments & Other Credits \$0.00	Purchases & Other Charges \$238.68	Cash Advances \$0.00	Total Activity \$238.68
Cardholder Account Detail						
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount	
07/06	07/07	PPLN01	24036296187742261288629	ADOBE *ADOBE 408-536-6000 CA	\$179.88	
07/26	07/26	PPLN01	24011346207100038542141	MICROSOFT#G173491242 MICROSOFT.COM WA	\$58.80	

Cardholder Account Summary						
MELISSA MORRIS #### ####			Payments & Other Credits \$0.00	Purchases & Other Charges \$17.65	Cash Advances \$0.00	Total Activity \$17.65
Cardholder Account Detail						
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount	
07/08	07/09	PPLN01	24692166189405891767341	IN *QUALITY TINTING & SIG 805-5415533 CA	\$6.79	
07/15	07/16	PPLN01	24431066196468256377527	FEDEX OFFICE 5150 SBPK SAN LUIS OBIS CA	\$10.86	

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									
PPLN01001	PURCHASE	E	\$0.00	0.06024%(D)	21.9900%	\$0.00	\$0.00	0.0000%	\$408.54
Cash									
CPLN01001	CASH	A	\$0.00	0.06572%(D)	23.9900%	\$0.00	\$0.00	0.0000%	\$0.00
* Periodic Rate (M)=Monthly (D)=Daily							Days In Billing Cycle: 31		
** 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.									



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Account Number: #### ##



Account Summary

Billing Cycle		08/31/2026
Days In Billing Cycle		31
Previous Balance		\$408.54
Purchases	+	\$58.80
Cash	+	\$0.00
Balance Transfers	+	\$0.00
Special	+	\$0.00
Credits	-	\$0.00
Payments	-	\$408.54
Other Charges	+	\$0.00
Finance Charges	+	\$0.00

NEW BALANCE **\$58.80**

Credit Summary

Total Credit Line	\$10,000.00
Available Credit Line	\$9,941.20
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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Payment Summary

NEW BALANCE **\$58.80**

MINIMUM PAYMENT **\$58.80**

PAYMENT DUE DATE **09/25/2026**

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					\$408.54-
Trans Date	Post Date	Reference Number	Transaction Description	Amount	
08/17	08/18	70005606230555230760198	PAYMENT - THANK YOU SPOKANE WA	\$408.54-	

Cardholder Account Summary

ROBERT FITZROY #### ####	Payments & Other Credits \$0.00	Purchases & Other Charges \$58.80	Cash Advances \$0.00	Total Activity \$58.80
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Cardholder Account Detail

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
08/26	08/26	PPLN01	24011346238100043476650	MICROSOFT#G180138321 MICROSOFT.COM WA	\$58.80

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AMOUNT OF PAYMENT ENCLOSED

Closing Date

08/31/26

New Balance

\$58.80

Total Minimum
Payment Due

\$58.80

Payment Due Date

09/25/26

\$



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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									
PPLN01001	PURCHASE	E	\$0.00	0.06024%(D)	21.9900%	\$0.00	\$0.00	0.0000%	\$58.80
Cash									
CPLN01001	CASH	A	\$0.00	0.06572%(D)	23.9900%	\$0.00	\$0.00	0.0000%	\$0.00
* Periodic Rate (M)=Monthly (D)=Daily							Days in Billing Cycle: 31		
** 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.									



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**Account Summary**

Billing Cycle		09/30/2026
Days In Billing Cycle		30
Previous Balance		\$58.80
Purchases	+	\$166.00
Cash	+	\$0.00
Balance Transfers	+	\$0.00
Special	+	\$0.00
Credits	-	\$0.00
Payments	-	\$58.80
Other Charges	+	\$0.00
Finance Charges	+	\$0.00

NEW BALANCE \$166.00**Credit Summary**

Total Credit Line	\$10,000.00
Available Credit Line	\$9,834.00
Available Cash	\$0.00
Amount Over Credit Line	\$0.00
Amount Past Due	\$0.00
Disputed Amount	\$0.00

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Payment Summary

NEW BALANCE	\$166.00
MINIMUM PAYMENT	\$166.00
PAYMENT DUE DATE	10/25/2026

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					\$58.80-
Trans Date	Post Date	Reference Number	Transaction Description	Amount	
09/14	09/15		PAYMENT - THANK YOU SPOKANE WA	\$58.80-	

Cardholder Account Summary

IMELDA MARQUE9	Payments & Other Credits	Purchases & Other Charges	Cash Advances	Total Activity
	\$0.00	\$1.75	\$0.00	\$1.75

Cardholder Account Detail

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
09/23	09/24	PPLN01	24137466267001735613908	USPS PO 0568770075 SAN LUIS OBIS CA	\$1.75

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AMOUNT OF PAYMENT ENCLOSED

Closing Date	New Balance	Total Minimum Payment Due	Payment Due Date
09/30/26	\$166.00	\$166.00	10/25/26

\$



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Cardholder Account Summary					
ROBERT FITZROY #### #### ####4			Payments & Other Credits \$0.00	Purchases & Other Charges \$58.80	Cash Advances \$0.00 Total Activity \$58.80
Cardholder Account Detail					
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
09/26	09/27	PPLN01	24011346269100042677805	MICROSOFT#G186879980 MICROSOFT.COM WA	\$58.80

Cardholder Account Summary					
MORGAN BING #### ####6			Payments & Other Credits \$0.00	Purchases & Other Charges \$105.45	Cash Advances \$0.00 Total Activity \$105.45
Cardholder Account Detail					
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
09/02	09/03	PPLN01	24755426245182451875699	CALPERS SACRAMENTO MAIN 916-7957621 CA	\$40.00
09/02	09/03	PPLN01	24755426246132469047004	ELAVON SERVICE FEE 916-7957621 TN	\$0.94
09/11	09/13	PPLN01	24943006255503832601670	COSTCO WHSE #0741 SAN LUIS OBIS CA	\$64.51

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									
PPLN01001	PURCHASE	E	\$0.00	0.06024%(D)	21.9900%	\$0.00	\$0.00	0.0000%	\$166.00
Cash									
CPLN01001	CASH	A	\$0.00	0.06572%(D)	23.9900%	\$0.00	\$0.00	0.0000%	\$0.00
* Periodic Rate (M)=Monthly (D)=Daily							Days in Billing Cycle: 30		
** 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.									