

RESOLUTION NO. 1354

**RESOLUTION OF THE
SAN MATEO LOCAL AGENCY FORMATION COMMISSION
APPROVING THE FINAL
2026-2027 FISCAL YEAR BUDGET AND WORK PROGRAM**

RESOLVED, by the Local Agency Formation Commission of the County of San Mateo, State of California that:

WHEREAS, Section 56381 of the Cortese Knox Hertzberg Local Government Reorganization Act of 2000 provides that the LAFCo Commission shall adopt a "Proposed" and "Final" budget; and

WHEREAS, Section 56381 provides that a Final budget be adopted by the Commission by June 15; and

WHEREAS, the Final Budget was circulated to the County, the cities and independent special districts; and

WHEREAS, the Commission has considered the Final Budget and Workplan at a noticed public hearing and received public comment on May 20, 2026; and

NOW, THEREFORE, IT IS HEREBY DETERMINED AND ORDERED that the San Mateo Local Agency Formation Commission hereby adopts the Final Budget for Fiscal Year 2026-2027 of \$1,037,070 as shown in Exhibit A and directs the Executive Officer to distribute it to the County, cities and independent special districts and forward a copy to the County Controller's Office for apportionment.

Regularly passed and adopted this 20 day of May 2026

Ayes and in favor of said resolution:

Commissioners:

- Kati Martin
- Stephen Rainaldi
- Dave Canepa
- Jackie Speier
- Kathryn Slater-Carter
- Debbie Ruddock
- Ann Draper

Noes and against said resolution:

Commissioners Absent and/or Abstentions:

Commissioners:

Ann Draper

Chair
Local Agency Formation Commission
County of San Mateo
State of California

ATTEST:

Roberto J Bartoli Jr

Roberto J Bartoli Jr.
Executive Officer
Local Agency Formation Commission

Date: 5/20/2026

I certify that this is a true and correct copy of the resolution above set forth.

Date: 5/20/2026

Diane Estipona

Clerk to the Commission
Local Agency Formation Commission

LAFCo	Final FY 26-27 Budget	Adopted FY 24-25	Actuals FY 24-25	Adopted FY 25-26	Estimated Actuals FY 25-26	Final FY 26-27
	Revenues					
1983	County Contribution	237,698	237,695	240,299	240,299	295,023
1992	City Contributions	237,698	237,695	240,299	240,299	295,023
1992	Special District Contributions	237,698	237,695	240,299	240,299	295,023
	Sub-Total County/City/District Contributions	713,094	713,085	720,897	720,897	885,070
2421	Application Fees	35,000	19,434	30,000	22,000	20,000
2600	Miscellaneous Revenue	0	0	0	0	2,000
1521	Interest	8,000	23,346	8,000	18,000	10,000
	Fund Balance Offset	134,924	134,924	164,924	164,924	120,000
	Total Revenues	891,018	890,789	923,821	925,821	1,037,070
	Expenditures					
4111	Salary & Benefits for Executive Officer and Management Analyst	486,979	439,624	527,562	527,562	580,615
4141	Admin. Leave Cash Out	5,800	5,800	13,500	13,252	13,500
4161	Commissioner Compensation	5,000	5,000	5,000	5,000	5,000
4628	Wellness Dividend	500	0	500	500	600
4512	Workers Compensation Experience	435	435	500	450	600
4000	SALARIES & BENEFITS SUBTOTAL	498,714	450,859	547,062	546,764	600,315
5132	Internet/Communications	100	1,313	1,200	1,200	1,400
5191	Outside Printing (other special printing)	1,000	0	1,000	0	1,000
5193	General Office Supplies	550	668	700	700	800
5196	Photocopy - in-house copier	550	550	600	600	600
5197	Postage & Mailing Service	1,000	610	1,000	200	1,000
5211	Computer Supplies	500	0	500	0	500
5212	Computer Equipment under \$5,000	7,000	6,681	2,500	0	2,000
5215	Software License	1,000	870	0	0	0
5218	Corovan Records Storage	700	365	700	400	700
5234	Office Furniture/Equipment	7,500	2,386	7,500	0	8,000
5331	Memberships (CALAFCO/CSDA)	16,000	14,318	16,000	14,793	17,000
5341	Legal Advertising	2,500	621	3,000	600	2,500
5443	Signage	200	1,346	600	500	600
5712	Mileage Allowance	1,000	549	1,000	0	1,000
5721	Meetings & Conferences	19,000	11,557	20,000	16,000	26,000
5733	Training	250	0	300	0	300
5814	Fiscal Office Specialist	1,840	1,840	2,025	2,025	2,300

LAFCo	Final FY 26-27 Budget	Adopted FY 24-25	Actuals FY 24-25	Adopted FY 25-26	Estimated Actuals FY 25-26	Final FY 26-27
5838	.5 FTE LAFCo Clerk	61,881	60,230	69,998	69,998	77,000
5842	Outside Auditing Services	9,800	9,800	11,000	10,000	11,000
5848	Graphics	1,500	0	1,500	0	1,500
5856	Consulting	0	0	0	0	0
5858	Other Professional Contract Services (Recording of Meetings)	4,200	3,603	4,800	3,200	5,000
5861	DPW/GIS Mapping/Scanning	4,000	0	9,000	8,574	9,000
5866	Fingerprinting new employee	50	88	0	0	100
5872	Controller Admin	8,500	7,293	10,000	9,311	11,000
5969	Other special dept expense	100	841	100	570	1,000
5000	SERVICES & SUPPLIES SUBTOTAL	150,721	125,529	165,023	138,671	181,300
6705	Accounting Software	0	0	0	0	150
6706	Accounts Payable Software	0	0	0	0	400
6712	Telephone	0	0	900	843	1,000
6713	TSD (Automation Services)	12,000	8,012	8,000	8,400	8,600
6714	Rent	17,059	17,059	20,737	20,737	21,800
6717	Motor Pool	78	0	0	0	0
6725	Gen'l Liability	9,600	9,576	10,000	11,568	14,000
6727	Bond Insurance	72	71	85	75	85
6732	County Attorney's Office	80,000	43,593	70,000	25,000	60,000
6733	Human Resources	100	72	100	76	120
6738	Countywide Security	180	173	190	189	250
6739	All Other Charges (Accounting Software)	320	149	650	600	0
6751	Card key services	250	186	250	206	250
6752	TSD Software Licenses	0	0	1,300	1,270	1,400
6758	TSD Support Service	0	0	4,600	4,408	5,400
6821	A 87 Charges/County Cost Allocation	27,000	25,504	0	36,918	42,000
6000	OTHER CHARGES SUBTOTAL	146,659	104,395	116,812	110,290	155,455
	Subtotal Appropriations	796,094	680,783	828,897	795,725	937,070
8612	Reserve	94,924	0	94,924	0	100,000
	Special Reserve	0	0	0	0	0
	Total Appropriations Budget	891,018	680,783	923,821	795,725	1,037,070
	Fund Balance					
3333	Fund Balance	134,924	290,868	217,948	225,667	225,667