



**Local Agency
Formation Commission
of Santa Clara County**
777 North First Street
Suite 410
San Jose, CA 95112
SantaClaraLAFCO.org

Commissioners
Sylvia Arenas
Jim Beall
Rosemary Kamei
Yoriko Kishimoto
Otto Lee
Terry Trumbull
Mark Turner

Alternate Commissioners
Pamela Campos
Helen Chapman
Betty Duong
Zach Hilton
Teresa O'Neill
Executive Officer
Neelima Palacherla

**FINANCE COMMITTEE MEETING AGENDA
SPECIAL MEETING**

MARCH 5, 2026 ▪ 10:30 AM

Finance Committee Members: Helen Chapman ▪ Teresa O'Neill ▪ Zach Hilton

NOTICE TO THE PUBLIC

- Pursuant to Government Code §84308, no LAFCO commissioner shall accept, solicit, or direct a contribution of more than \$500 from any party, or a party’s agent; or any participant or the participant’s agent if the commission knows or has reason to know that the participant has a financial interest, while a LAFCO proceeding is pending, and for 12 months following the date a final decision is rendered by LAFCO. Prior to rendering a decision on a LAFCO proceeding, any LAFCO commissioner who received a contribution of more than \$500 within the preceding 12 months from a party or participant shall disclose that fact on the record of the proceeding. If a commissioner receives a contribution which would otherwise require disqualification returns the contribution within 30 days from the time the commissioner knows or should have known, about the contribution and the proceeding, the commissioner shall be permitted to participate in the proceeding. A party to a LAFCO proceeding shall disclose on the record of the proceeding any contribution of more than \$500 within the preceding 12 months by the party, or the party’s agent, to a LAFCO commissioner. For forms, visit the LAFCO website at www.santaclaralafco.org. No party, or the party’s agent and no participant, or the participant’s agent, shall make a contribution of more than \$500 to any LAFCO commissioner during the proceeding and for 12 months following the date a final decision is rendered by LAFCO.
- Pursuant to Government Code Sections 56100.1, 56300, 56700.1, 57009 and 81000 et seq., any person or combination of persons who directly or indirectly contribute(s) a total of \$1,000 or more or expend(s) a total of \$1,000 or more in support of or in opposition to specified LAFCO proposals or proceedings, which generally include proposed reorganizations or changes of organization, may be required to comply with the disclosure requirements of the Political Reform Act (See also, Section 84250 et seq.). These requirements contain provisions for making disclosures of contributions and expenditures at specified intervals. More information on the scope of the required disclosures is available at the website of the FPPC: www.fppc.ca.gov. Questions regarding FPPC material, including FPPC forms, should be directed to the FPPC’s advice line at 1-866-ASK-FPPC (1-866-275- 3772).
- Pursuant to Government Code §56300(c), LAFCO adopted lobbying disclosure requirements which require that any person or entity lobbying the Commission or Executive Officer in regard to an application before LAFCO must file a declaration prior to the hearing on the LAFCO application or at the time of the hearing if that is the initial contact. In addition to submitting a declaration, any lobbyist speaking at the LAFCO hearing must so identify themselves as lobbyists and identify on the record the name of the person or entity making payment to them. Additionally, every applicant shall file a declaration under penalty of perjury listing all lobbyists that they have hired to influence the action taken by LAFCO on their application. For forms, visit the LAFCO website at www.santaclaralafco.org.

- Any disclosable public records related to an open session item on the agenda and distributed to all or a majority of the Commissioners less than 72 hours prior to that meeting are available for public inspection at the LAFCO Office, 777 North First Street, Suite 410, San Jose, California, during normal business hours. (Government Code §54957.5.)
- In compliance with the Americans with Disabilities Act, those requiring accommodation for this meeting should notify the LAFCO Clerk 24 hours prior to meeting at (408) 993- 4709.

1. STATUS OF CURRENT YEAR WORK PLAN

Recommended Action: Accept report and provide direction, as necessary.

2. PROPOSED WORK PLAN FOR FISCAL YEAR 2027

Recommended Action: Consider the proposed Work Plan for Fiscal Year 2027, provide further direction to staff, as necessary, and forward a recommendation to the full Commission.

3. STATUS OF CURRENT YEAR BUDGET

Recommended Action: Accept report and provide direction, as necessary.

4. PROPOSED BUDGET FOR FISCAL YEAR 2027

Recommended Action: Consider the proposed Budget for Fiscal Year 2027. Provide further direction to staff, as necessary, and forward a recommendation to the full Commission.

5. ADJOURN

Recommended Action: Set date and time for the next Finance Committee meeting, as necessary.

STATUS OF CURRENT YEAR WORK PLAN (FY 2026)

- PRIORITY** **H** - High Priority (essential activities: state mandate, Commission directive, requirements)
 M - Medium Priority (important, provided resources allow or time permits)
 L - Low Priority (desirable provided resources allow or time permits, not urgent)

**** Indicates emergent work items underway by staff or authorized by the Commission that fall outside the adopted FY 2026 work plan**

	PROJECT DESCRIPTION	ACTIVITIES / TIMELINE	RESOURCES	PRIORITY	STATUS
LAFCO APPLICATIONS	Process applicant-initiated LAFCO proposals	Encourage pre-application meetings prior to application submittal Conduct pre-agenda meetings with County Depts to obtain Assessor & Surveyor reports, as needed Process applications per CKH Act: issue Notice of Application, Certificate of Filing / Sufficiency, Public Hearing Notice, staff report, conduct protest proceedings, as needed	Staff	H	Several pre-application meetings held (e.g., USA amendments for cities of Gilroy and Morgan Hill, annexation to fire district
	Comment on potential LAFCO applications, relevant projects & development proposals, city General Plan updates and/ or related environmental documents	Ongoing, as needed	Staff	H	Ongoing, as needed
	Comprehensive review and update of LAFCO policies for context, clarity and consistency with State law – Phase 2	Develop a Phase 2 workplan /timeline for commission consideration and begin implementation	Staff	H	Completed Phase 2 Policies revision. **Completed preparation of the LAFCO Policies and Procedures Manual – now available on the LAFCO website
	Prepare flowcharts for LAFCO processes and update application packets and application fee schedules for current requirements and ease of public use	Upon completion of policies update	Staff/ Consultant	L	In progress. Review and update of application packets, including for compliance with

STATUS OF CURRENT YEAR WORK PLAN (FY 2026)

	PROJECT DESCRIPTION	ACTIVITIES / TIMELINE	RESOURCES	PRIORITY	STATUS
					accessibility requirements
	Conduct a Strategic Planning Workshop for the Commission to consider the development of Environmental Justice Policies and other emerging policy ideas, with the goal of advancing innovative LAFCO policies through a strategic plan	Identify a facilitator for the Workshop - Early 2026	Staff/ Consultant	M	In progress. Identified a special LAFCO meeting date for the workshop, and researching facilitator and potential speaker(s)
ISLAND ANNEXATIONS	Conduct outreach to cities with islands, follow-up on responses including review/research of city limits/ USA boundaries, provide assistance with annexations or necessary USA amendments	Prepare and distribute island maps to cities	Staff	L	As needed
	Review and finalize city-conducted island annexations	Ongoing, as needed	Staff	H	As needed
OUTREACH, GOVERNMENT / COMMUNITY RELATIONS &	Conduct outreach to increase awareness of LAFCO's role	<p>Presentations on LAFCO to cities, other agencies or organizations, as relevant</p> <p>Distribute LAFCO communications material to elected officials and staff of cities, special districts and the County</p> <p>Seek exhibit opportunities at public spaces / events</p> <p>Maintain website as the primary information resource on LAFCO</p>	Staff	<p>L</p> <p>M</p> <p>L</p> <p>H</p>	<p>Presentations provided upon request: Leadership Sunnyvale (12/25), Leadership Morgan Hill (3/26)</p> <p>Ongoing</p> <p>Website upgrade in progress</p>

STATUS OF CURRENT YEAR WORK PLAN (FY 2026)

	PROJECT DESCRIPTION	ACTIVITIES / TIMELINE	RESOURCES	PRIORITY	STATUS
	Engage and establish relationships with local (cities, districts, county), regional (ABAG/MTC), state (SGC, OPR, DoC, SWRCB) agencies, organizations such as SDA, SCCAPO, CALAFCO, other stakeholder groups	Attend regular meetings of SDA (quarterly), SCCAPO (monthly), County Planning Dept.(quarterly)	Staff	M	Ongoing
		Small water systems issues / legislation		M	
		Collaborate with agencies and entities with goals common to LAFCO		M	
	Track LAFCO related legislation	Commission takes positions and submits letters on proposed legislation	Staff	M	Ongoing, as needed
	Respond to public inquiries re. LAFCO policies, procedures and application filing requirements	Timely response to public inquiries	Staff	H	Ongoing
		Update the PRA form for the website		L	
		Document research on complex inquiries		L	
		Report to Commission on complex inquiries		H	
SERVICE REVIEWS, SPECIAL STUDIES & SPHERE OF INFLUENCE UPDATES	Countywide Fire Service Review	Work with interested agencies on implementing recommendations requiring LAFCO action (Table B Recommendations)	Staff	H	As needed.
	Countywide Water and Wastewater Service Review	Develop water/wastewater service review workplan and identify method for consultant selection	Staff	M	Consultant selection in progress
	**Service Review for the Santa Clara County Mosquito and Vector Control District	Prepare scope of work and timeline and draft RFP for consultant	Staff	H	On hold until LAFCO Meeting in June 2026
	Continue to monitor implementation of recommendations from previous service reviews and conduct special studies, as necessary	RRRPD study – city took action to delay decision on consolidation	Staff	L	Pending city action

STATUS OF CURRENT YEAR WORK PLAN (FY 2026)

	PROJECT DESCRIPTION	ACTIVITIES / TIMELINE	RESOURCES	PRIORITY	STATUS
	Map Mutual Water companies	Initial maps complete, further work through service review	Staff	L	As part of Countywide Water Service Review
	Engage in or support grant/partnership opportunities on issues related to enhancing viability of agriculture, and climate smart growth	As needed, and as opportunities arise	Staff	L	Collaboration Letter for the Bay Area Agricultural Resiliency Collaborative Planning Project SALC Grant Support letter for Santa Clara Valley Open Space Authority SALC Application for 412-acre Agricultural Conservation Easement
	Compile and post JPA filings on the LAFCO website	Notice provided, gather JPA information through service review process	Staff	L	JPA information obtained from Fire Service Review – posted on the LAFCO website

STATUS OF CURRENT YEAR WORK PLAN (FY 2026)

	PROJECT DESCRIPTION	ACTIVITIES / TIMELINE	RESOURCES	PRIORITY	STATUS
COMMISSION SUPPORT	Provide ongoing support to the 12 commissioners for regularly scheduled Commission meetings, special meetings and Committee meetings (Finance Committee, Ad Hoc Committee on Policies and the Fire Service Review TAC)	<p>Prepare and distribute public hearing notices and agenda packets, provide staff support during the meetings, record minutes, broadcast meetings</p> <p>Hold pre-agenda review meeting with Chair</p> <p>Hold pre-meeting calls with individual commissioners to address agenda item questions</p> <p>Process commissioner per diems for attendance at LAFCO meetings</p>	Staff	H	Ongoing
	Keep the Commission informed	<p>EO report, off-agenda emails, as needed</p> <p>Provide ongoing educational opportunities / events including presentation from local agencies</p>	Staff	H	Ongoing
	Onboarding new Commissioners	<p>Facilitate filing / completion of Form 700, commissioner pledge, ethics training.</p> <p>Update LAFCO letterhead, directory, and website</p> <p>Set up vendor accounts, provide parking permits</p> <p>Conduct new Commissioner orientation</p> <p>Recognize outgoing commissioners for service on LAFCO</p> <p>Organize Commissioner / staff luncheon</p>	Staff	H	Ongoing - as needed Orientation for Commissioner Lee staff (February 2026)

STATUS OF CURRENT YEAR WORK PLAN (FY 2026)

	PROJECT DESCRIPTION	ACTIVITIES / TIMELINE	RESOURCES	PRIORITY	STATUS
	Commissioners Selection Process	<p>Inform appointing bodies of any upcoming vacancies and provide information on appointment criteria</p> <p>Convene ISDSC committee meeting, as necessary</p> <p>Coordinate public member selection process, as necessary</p>	Staff	H	Ongoing, as needed.
	Commissioner participation in CALAFCO	Support commissioner participation in CALAFCO activities / or election to the CALAFCO Board	Staff	L	<p>Commissioner Kamei elected to CALAFCO Board in October 2025</p> <p>Commissioner Kamei appointed as alternate on the CALAFCO Legislative Committee.</p> <p>Chair and EO attend CALAFCO Board and Legislative Committee meetings</p>
ADMINISTRATIVE PROJECTS	Prepare LAFCO annual work plan	March –June 2026	Staff	H	In progress
	Prepare LAFCO annual budget	March –June 2026	Staff	H	In progress
	Prepare LAFCO Annual Report	August 2025	Staff	H	Completed in October 2025
	Prepare LAFCO Annual Financial Audit	October 2025 (Contract with Chavan Associates extended for FY 2024 thru FY 2027)	Consultant / Staff	H	Completed in December 2025
	Office / facility management	<p>Coordinate with Building Manager on facilities issues</p> <p>Coordinate with County re. computers/network, phone, printers,</p>	Staff	H	Ongoing

STATUS OF CURRENT YEAR WORK PLAN (FY 2026)

	PROJECT DESCRIPTION	ACTIVITIES / TIMELINE	RESOURCES	PRIORITY	STATUS
ADMINISTRATIVE PROJECTS		office security, procurement, installation & maintenance Order and manage office supplies Make travel arrangements and process expense reimbursements. Process mileage reimbursements Office space lease extended (lease extended through April 30, 2027)			
	Records management	Organize scan of LAFCO records to Electronic Document Management System (LaserFische) Maintain LAFCO's hard copy records Maintain and enhance the LAFCO Website Maintain LAFCO database	Staff/ Consultant Staff	H H H H	On hold until completion of website upgrades **Website upgrade and accessibility compliance in progress. To be completed by 4/24/26 legislative deadline Completed development of a new LAFCO database to track public inquiries, and manage contacts directory (July 2025). Development of database to track applications in progress
	Contracts and payments & receivables	Track consultant contracts and approve invoices	Staff	H	Ongoing

STATUS OF CURRENT YEAR WORK PLAN (FY 2026)

	PROJECT DESCRIPTION	ACTIVITIES / TIMELINE	RESOURCES	PRIORITY	STATUS
		Approve vendor invoices / process annual payments for various services/ memberships Coordinate with County Controller's Office and track annual collection of payments from member agencies			
	Review and update LAFCO bylaws / administrative policies and procedures	Ongoing, as needed, and also as part of Phase 2 Policies Revision	Staff	H	Completed, as part of Phase 2 policies review and update
	Staff training and development	CALAFCO workshops, conferences, relevant courses Implementation of the work plan for staff professional development Staff retreat for team bonding and staff development	Staff	H H M	Attended CALAFCO Annual Conference October 2025 Ongoing, see attached
	Coordinate with County on administrative issues	Attend monthly meetings with the Deputy County Executive	Staff	H	Ongoing
	Staff performance evaluation	May – December 2025	Staff/ Commission	H	Completed
	Other administrative functions mandated of a public agency (Form 700 annual filing & AB 1234 training compliance, Form 806, maintaining liability/workers comp insurance, etc.)	Ongoing	Staff	H	Ongoing

PROPOSED WORK PLAN FOR FISCAL YEAR 2027

PRIORITY* H - High Priority (essential activities: state mandate, Commission directive, requirements)
M - Medium Priority (important, provided resources allow or time permits)
L - Low Priority (desirable provided resources allow or time permits, not urgent)

	PROJECT DESCRIPTION	ACTIVITIES / TIMELINE	RESOURCES	PRIORITY*
APPLICATIONS REVIEW / PROCESSING AND LAFCO POLICY DEVELOPMENT	Process applicant-initiated LAFCO proposals	Encourage pre-application meetings prior to application submittal Conduct pre-agenda meetings with County Depts. to obtain Assessor & Surveyor reports, as needed Process applications per CKH Act requirements: issue Notice of Application, Certificate of Filing / Sufficiency, Public Hearing Notice, staff report, conduct protest proceedings, as needed	Staff	H
	Comment on potential LAFCO applications, relevant projects & development proposals, city General Plan updates and/ or related environmental documents	Ongoing, as needed	Staff	H
	Track and follow-up on LAFCO conditions of approval	Ongoing, as needed	Staff	H
	Update application packets and application fee schedules for current requirements and ease of public use	Ongoing, as needed	Staff	L
	Follow up on action items from the April 2026 Strategic Planning Workshop	Per Commission direction	Staff	M

REVISED FINAL WORK PLAN FOR FISCAL YEAR 2026 (June 4, 2025)

	PROJECT DESCRIPTION	ACTIVITIES / TIMELINE	RESOURCES	PRIORITY*
ISLAND ANNEXATIONS	Conduct outreach to cities with islands, follow up on responses including review/research of city limits/ USA boundaries, and assist with annexations or necessary USA amendments	Prepare and distribute island maps to cities	Staff	L
	Review and finalize city-conducted island annexations	Ongoing, as needed	Staff	H
OUTREACH, GOVERNMENT / COMMUNITY RELATIONS & CUSTOMER SERVICE	Conduct outreach to increase awareness of LAFCO's role	Presentations on LAFCO to cities, other agencies or organizations, as relevant	Staff	M
		Distribute LAFCO communications material to elected officials and staff of cities, special districts and the County		M
		Seek exhibit opportunities at public spaces / events		L
		Maintain website as the primary information resource on LAFCO		H
	Engage and establish relationships with local (cities, districts, county), regional (ABAG/MTC), state (SGC, OPR, DoC, SWRCB) agencies, organizations such as SDA, SCCAPO, CALAFCO, other stakeholder groups	Attend regular meetings of SDA (quarterly), SCCAPO (monthly), and County Planning Dept. (quarterly)	Staff	M
		Small water systems issues / legislation		M
		Collaborate with agencies and entities with goals common to LAFCO		M
Engage in or support grant / partnership opportunities on issues related to enhancing viability of agriculture, and climate smart growth	As needed, and as opportunities arise	Staff	L	
Track LAFCO related legislation	Commission takes positions and submits letters on proposed legislation	Staff	M	
Respond to public inquiries re. LAFCO policies, procedures and application filing requirements	Timely response to public inquiries	Staff	H	
	Document research on inquiries in the LAFCO database		H	
	Report to Commission on complex inquiries		H	

REVISED FINAL WORK PLAN FOR FISCAL YEAR 2026 (June 4, 2025)

	PROJECT DESCRIPTION	ACTIVITIES / TIMELINE	RESOURCES	PRIORITY*
SERVICE REVIEWS, SPECIAL STUDIES & SPHERE OF INFLUENCE UPDATES	Countywide Water and Wastewater Service Review	Conduct service review per approved scope and schedule, anticipated completion Spring 2027	Staff/Consultant	H
	Santa Clara County Mosquito and Vector Control District Service Review	Conduct service review per scope and schedule authorized by Commission, anticipated to begin in early Fall 2026	Staff / Consultant	H
	Countywide Fire Service Review	Work with interested agencies on implementing recommendations requiring LAFCO action (Table B Recommendations)	Staff	M
	Continue to monitor implementation of recommendations from previous service reviews and conduct special studies, as necessary	RRRPD study – city took action to delay decision on consolidation	Staff	L
	Map Mutual Water companies	Initial maps complete, further through water service review	Staff	H
	Compile and post JPA filings on the LAFCO website	Notice provided, gather JPA information through service review process	Staff	M

REVISED FINAL WORK PLAN FOR FISCAL YEAR 2026 (June 4, 2025)

	PROJECT DESCRIPTION	ACTIVITIES / TIMELINE	RESOURCES	PRIORITY*
COMMISSION SUPPORT	Provide ongoing support to the 12 commissioners for regularly scheduled Commission meetings, special meetings and Committee meetings (Finance Committee, Technical Advisory Committees or Ad-Hoc Committees)	<p>Prepare and distribute public hearing notices and agenda packets, provide staff support during the meetings, record minutes, broadcast meetings</p> <p>Hold pre-agenda review meeting with Chair</p> <p>Hold pre-meeting calls with individual commissioners to address agenda item questions and prepare meeting script for Chair</p> <p>Process commissioner per diems for attendance at LAFCO meetings</p>	Staff	H
	Keep the Commission informed	<p>EO report</p> <p>Off-agenda emails, as needed</p> <p>Provide ongoing educational opportunities/events, including presentations from local agencies</p>	Staff	H
	Onboarding new Commissioners	<p>Facilitate filing / completion of Form 700, commissioner pledge, ethics training</p> <p>Update LAFCO letterhead, directory, and website</p> <p>Set up vendor accounts, provide parking permits</p> <p>Conduct new Commissioner orientation</p> <p>Recognize outgoing commissioners for LAFCO service</p> <p>Organize Commissioner / staff Luncheon</p>	Staff	H
	Commissioners Selection Process	<p>Inform appointing bodies of any upcoming vacancies and provide information on appointment criteria</p> <p>Convene ISDSC committee meeting, as necessary</p> <p>Coordinate public member selection process, as necessary</p>	Staff	H
	Commissioner participation in CALAFCO	Support commissioner participation in CALAFCO activities / or election to and participation on the CALAFCO Board	Staff	H

REVISED FINAL WORK PLAN FOR FISCAL YEAR 2026 (June 4, 2025)

	PROJECT DESCRIPTION	ACTIVITIES / TIMELINE	RESOURCES	PRIORITY*
ADMINISTRATIVE PROJECTS	Prepare LAFCO annual work plan	March - June 2026	Staff/Finance Committee	H
	Prepare LAFCO annual budget	March - June 2026	Staff/Finance Committee	H
	Prepare LAFCO Annual Report	August 2026	Staff	H
	Prepare LAFCO Annual Financial Audit	October 2026 (Contract with Chavan Associates extended for FY 2024 thru FY 2027)	Consultant / Staff	H
	Office / facility management	<p>Work with the County to consider potential availability of office space at a County facility, and/or negotiate extension of current office space lease</p> <p>Coordinate with Building Manager on facilities issues</p> <p>Coordinate with County re. computers/network, phone, printers, office security, procurement, installation & maintenance</p> <p>Order and manage office supplies</p> <p>Make travel arrangements and process expense reimbursements.</p> <p>Process mileage reimbursements</p> <p>Office space lease through April 30, 2027</p>	Staff	H
	Records management	<p>Organize scan of LAFCO records to Electronic Document Management System (Laserfiche)</p> <p>Maintain LAFCO's hard copy records</p> <p>Maintain and enhance the LAFCO Website</p> <p>Maintain LAFCO database</p>	Staff/ Consultant	H
			Staff	H
				H
			H	
Contracts and payments & receivables	<p>Track consultant contracts and approve invoices</p> <p>Approve vendor invoices / process annual payments for various services/ memberships</p>	Staff	H	

REVISED FINAL WORK PLAN FOR FISCAL YEAR 2026 (June 4, 2025)

	PROJECT DESCRIPTION	ACTIVITIES / TIMELINE	RESOURCES	PRIORITY*
ADMINISTRATIVE PROJECTS		Coordinate with County Controller's Office and track annual collection of payments from member agencies		
	Review and update LAFCO bylaws / administrative policies and procedures	Ongoing, as needed	Staff	H
	Staff training and development	CALAFCO workshops, conferences, relevant courses Implementation of the work plan for staff professional development Staff retreat for team bonding and staff development	Staff	H H M
	Coordinate with County on administrative issues	Attend monthly meetings with the Deputy County Executive	Staff	H
	Staff and EO performance evaluation	May - December 2026	Staff/Commission	H
	Other administrative functions mandated of a public agency (Form 806, maintaining liability/workers comp insurance, etc.)	Ongoing	Staff	H

FY 2008 - FY 2025 LAFCO FINANCIALS

ITEM NO.	TITLE	ACTUALS FY 2008	ACTUALS FY 2009	ACTUALS FY 2010	ACTUALS FY 2011	ACTUALS FY 2012	ACTUALS FY 2013	ACTUALS FY 2014	ACTUALS FY 2015	ACTUALS FY 2016	ACTUALS FY 2017	ACTUALS FY 2018	ACTUALS FY 2019	ACTUALS FY 2020	ACTUALS FY 2021	ACTUALS FY 2022	ACTUALS FY 2023	ACTUALS FY 2024	ACTUALS FY 2025
EXPENDITURES																			
	Salary and Benefits	\$356,009	\$400,259	\$406,650	\$413,966	\$393,194	\$411,929	\$450,751	\$466,755	\$484,216	\$514,381	\$628,534	\$713,900	\$744,439	\$730,716	\$639,099	\$697,700	\$823,668	\$921,561
Object 2:	Services and Supplies																		
5255100	Intra-County Professional	\$66,085	\$57,347	\$13,572	\$4,532	\$6,118	\$5,260	\$5,663	\$4,379	\$18,523	\$1,292	\$703	\$3,593	\$346	\$201	\$354	\$3,785	\$9,107	\$6,398
5255800	Legal Counsel	\$0	\$9,158	\$67,074	\$52,440	\$48,741	\$56,791	\$53,550	\$52,854	\$57,498	\$71,131	\$59,400	\$72,276	\$69,975	\$65,791	\$78,977	\$78,326	\$80,945	\$82,500
5255500	Consultant Services	\$19,372	\$75,000	\$76,101	\$58,060	\$102,349	\$59,563	\$35,602	\$37,250	\$39,625	\$0	\$45,000	\$52,650	\$106,709	\$41,966	\$25,389	\$106,867	\$55,742	\$28,325
5285700	Meal Claims	\$0	\$368	\$277	\$288	\$379	\$91	\$228	\$209	\$367	\$50	\$901	\$257	\$166	\$0	\$56	\$1,473	\$273	\$641
5220100	Insurance	\$491	\$559	\$550	\$4,582	\$4,384	\$4,378	\$4,231	\$4,338	\$4,135	\$4,679	\$4,893	\$5,296	\$5,893	\$10,452	\$8,591	\$7,042	\$14,982	\$8,664
1151	Office Expenses	\$1,056	\$354	\$716	\$639	\$1,212	\$536	\$850	\$783	\$6,266	\$48,632	\$15,412	\$4,702	\$2,544	\$1,151	\$1,462	\$2,211	\$3,878	\$2,115
5270100	Rent and Lease											\$41,120	\$39,360	\$44,478	\$46,254	\$47,903	\$53,172	\$54,766	\$56,416
5255650	Data Processing Services	\$8,361	\$3,692	\$3,505	\$1,633	\$3,384	\$1,663	\$3,311	\$9,024	\$1,519	\$6,869	\$877	\$11,894	\$15,500	\$21,223	\$18,125	\$27,297	\$24,183	\$22,585
5225500	Commissioners' Fee	\$5,700	\$5,400	\$3,500	\$3,400	\$4,000	\$4,900	\$5,800	\$4,900	\$6,700	\$5,300	\$5,400	\$5,000	\$4,600	\$6,100	\$4,200	\$4,500	\$6,300	\$6,000
5260100	Publications and Legal Notices	\$1,151	\$563	\$1,526	\$363	\$916	\$222	\$378	\$2,484	\$487	\$191	\$145	\$192	\$44	\$90	\$704	\$470	\$134	\$8,359
5245100	Membership Dues	\$5,500	\$7,000	\$7,000	\$7,000	\$7,000	\$14,473	\$0	\$7,428	\$7,577	\$8,107	\$8,674	\$9,615	\$11,822	\$12,144	\$12,316	\$12,921	\$13,936	\$14,318
5250750	Printing and Reproduction	\$5	\$0	\$0	\$0	\$0	\$0	\$9	\$177	\$703	\$0	\$0	\$0	\$799	\$0	\$0	\$435	\$202	\$0
5285800	Business Travel	\$7,238	\$8,415	\$4,133	\$8,309	\$3,095	\$4,777	\$5,800	\$4,042	\$5,811	\$3,877	\$13,091	\$4,260	\$6,908	\$0	\$0	\$4,933	\$12,612	\$11,356
5285300	Private Automobile Mileage	\$1,016	\$704	\$832	\$1,185	\$615	\$424	\$409	\$396	\$1,009	\$1,264	\$590	\$689	\$696	\$61	\$0	\$42	\$542	\$525
5285200	Transportation&Travel (County Car Usage	\$894	\$948	\$629	\$0	\$384	\$250	\$371	\$293	\$559	\$605	\$0	\$328	\$256	\$0	\$0	\$323	\$0	\$192
5281600	Overhead	\$42,492	\$62,391	\$49,077	\$46,626	\$60,647	\$43,133	\$42,192	\$34,756	\$49,452	\$0	\$28,437	\$69,944	\$4,505	\$30,917	\$49,173	\$30,041	\$20,346	\$21,187
5275200	Computer Hardware	\$0	\$451	\$0	\$83	\$2,934	\$1,791	\$2,492	\$0	\$106	\$0	\$0	\$773	\$0	\$0	\$0	\$0	\$0	\$0
5250800	Computer Software	\$0	\$0	\$626	\$314	\$579	\$3,124	\$933	\$1,833	\$2,079	\$754	\$4,505	\$3,012	\$1,200	\$4,708	\$1,753	\$1,843	\$1,203	\$2,261
5250250	Postage	\$1,160	\$416	\$219	\$568	\$309	\$589	\$246	\$597	\$411	\$209	\$183	\$117	\$73	\$184	\$159	\$42	\$30	\$24
5252100	Staff Training Programs	\$0	\$665	\$491	\$250	\$300	\$0	\$0	\$1,431	\$0	\$0	\$0	\$350	\$525	\$70	\$70	\$35	\$0	\$0
5701000	Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES		\$516,530	\$633,691	\$636,478	\$604,238	\$640,540	\$613,895	\$612,816	\$633,929	\$687,043	\$667,342	\$857,865	\$998,208	\$1,021,478	\$972,028	\$888,331	\$1,033,458	\$1,122,849	\$1,193,427
REVENUES																			
4103400	Application Fees	\$46,559	\$41,680	\$35,576	\$48,697	\$37,426	\$45,458	\$63,561	\$27,386	\$146,168	\$20,436	\$29,864	\$33,049	\$7,587	\$34,622	\$41,847	\$19,637	\$27,615	\$21,074
4301100	Interest: Deposits and Investments	\$24,456	\$16,230	\$6,688	\$4,721	\$4,248	\$3,416	\$2,674	\$2,844	\$6,073	\$10,830	\$12,620	\$12,141	\$18,176	\$10,488	\$7,831	\$25,401	\$32,352	\$33,334
TOTAL REVENUES		\$71,015	\$57,911	\$42,264	\$53,418	\$41,674	\$48,873	\$66,235	\$30,230	\$152,241	\$31,266	\$42,484	\$45,190	\$25,763	\$45,110	\$49,678	\$45,038	\$59,967	\$54,408
AVAILABLE FUND BALANCE																			
3400150	END OF YEAR	\$271,033	\$368,800	\$334,567	\$275,605	\$209,987	\$208,219	\$160,052	\$226,111	\$187,310	\$293,489	\$331,177	\$314,693	\$352,123	\$312,351	\$410,027	\$407,583	\$237,891	\$176,483
3400800	RESERVES AVAILABLE				\$100,000	\$100,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$250,000	\$250,000	\$200,000	\$200,000	\$200,000	\$200,000
BUDGETED COSTS TO AGENCIES																			
5440200	County	\$271,641	\$270,896	\$267,657	\$292,601	\$298,597	\$281,780	\$156,002	\$187,521	\$220,668	\$225,778	\$266,298	\$277,942	\$381,904	\$327,928	\$295,443	\$328,658	\$297,729	\$455,223
4600100	Cities (San Jose 50% +other cities 50%)	\$271,641	\$270,896	\$267,657	\$292,601	\$298,597	\$282,625	\$156,002	\$187,521	\$220,668	\$225,778	\$266,298	\$277,942	\$381,904	\$327,928	\$295,443	\$328,658	\$297,729	\$455,223
4600100	Independent Special Districts							\$296,892	\$187,521	\$220,668	\$225,778	\$266,298	\$277,942	\$381,904	\$327,928	\$295,443	\$328,658	\$297,729	\$455,223

**PROPOSED LAFCO BUDGET
FISCAL YEAR 2026- 2027**

ITEM #	TITLE	APPROVED BUDGET FY 2026	ACTUALS Year to Date 2/18/2026	PROJECTIONS Year End FY 2026	PROPOSED BUDGET FY 2027
EXPENDITURES					
Object 1:	Salary and Benefits	\$994,427	\$610,372	\$1,082,821	\$1,085,467
Object 2:	Services and Supplies				
5255100	Intra-County Professional	\$12,000	\$430	\$12,000	\$12,000
5255800	Legal Counsel	\$88,766	\$41,250	\$85,000	\$88,766
5255500	Consultant Services	\$175,000	\$19,100	\$175,000	\$250,000
5285700	Meal Claims	\$1,000	\$0	\$1,000	\$1,000
5220100	Insurance	\$8,000	\$14	\$14	\$8,000
5250100	Office Expenses	\$5,000	\$1,501	\$5,000	\$5,000
5270100	Rent & Lease	\$58,106	\$38,544	\$58,106	\$59,000
5255650	Data Processing Services	\$24,443	\$16,344	\$22,443	\$23,948
5225500	Commissioners' Fee	\$10,000	\$2,300	\$10,000	\$10,000
5260100	Publications and Legal Notices	\$1,000	\$248	\$1,000	\$1,000
5245100	Membership Dues	\$15,000	\$14,793	\$14,793	\$15,300
5250750	Printing and Reproduction	\$1,500	\$0	\$500	\$1,500
5285800	Business Travel	\$21,000	\$10,509	\$21,000	\$21,000
5285300	Private Automobile Mileage	\$1,000	\$0	\$1,000	\$1,000
5285200	Transportation&Travel (County Car Usage)	\$600	\$0	\$600	\$600
5281600	Overhead	\$37,324	\$18,662	\$37,324	\$37,324
5275200	Computer Hardware	\$4,000	\$0	\$2,000	\$4,000
5250800	Computer Software	\$4,000	\$1,254	\$4,000	\$4,000
5250250	Postage	\$500	\$0	\$300	\$500
5252100	Staff/Commissioner Training Programs	\$2,000	\$0	\$1,000	\$2,000
5701000	Reserves	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES		\$1,464,666	\$775,321	\$1,534,901	\$1,631,405
REVENUES					
4103400	Application Fees	\$25,000	\$21,750	\$30,000	\$25,000
4301100	Interest: Deposits and Investments	\$10,000	\$15,938	\$20,000	\$10,000
TOTAL REVENUE		\$35,000	\$37,688	\$50,000	\$35,000
3400150	FUND BALANCE FROM PREVIOUS FY	\$63,997	\$176,483	\$176,483	\$57,251
NET LAFCO OPERATING EXPENSES		\$1,365,669	\$561,150	\$1,308,418	\$1,539,154
3400800	RESERVES Available	\$200,000	\$200,000	\$200,000	\$200,000
COSTS TO AGENCIES					
5440200	County	\$455,223	\$455,223	\$455,223	\$513,051
4600100	Cities (San Jose 50% + Other Cities 50%)	\$455,223	\$455,223	\$455,223	\$513,051
4600100	Special Districts	\$455,223	\$455,223	\$455,223	\$513,051

**PROPOSED LAFCO BUDGET
FISCAL YEAR 2026- 2027**

ITEM #	TITLE	APPROVED BUDGET FY 2026	ACTUALS Year to Date 2/18/2026	PROJECTIONS Year End FY 2026	PROPOSED BUDGET FY 2027
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5285700	Meal Claims	\$1,000	\$0	\$1,000	\$1,000
5220100	Insurance	\$8,000	\$14	\$14	\$8,000
5250100	Office Expenses	\$5,000	\$1,501	\$5,000	\$5,000
5270100	Rent & Lease	\$58,106	\$38,544	\$58,106	\$59,000
5255650	Data Processing Services	\$24,443	\$16,344	\$22,443	\$23,948
5225500	Commissioners' Fee	\$10,000	\$2,300	\$10,000	\$10,000
5260100	Publications and Legal Notices	\$1,000	\$248	\$1,000	\$1,000
5245100	Membership Dues	\$15,000	\$14,793	\$14,793	\$15,300
5250750	Printing and Reproduction	\$1,500	\$0	\$500	\$1,500
5285800	Business Travel	\$21,000	\$10,509	\$21,000	\$21,000
5285300	Private Automobile Mileage	\$1,000	\$0	\$1,000	\$1,000
5285200	Transportation&Travel (County Car Usage)	\$600	\$0	\$600	\$600
5281600	Overhead	\$37,324	\$18,662	\$37,324	\$37,324
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5250800	Computer Software	\$4,000	\$1,254	\$4,000	\$4,000
5250250	Postage	\$500	\$0	\$300	\$500
5252100	Staff/Commissioner Training Programs	\$2,000	\$0	\$1,000	\$2,000
5701000	Reserves	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES		\$1,464,666	\$775,321	\$1,534,901	\$1,631,405
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COSTS TO AGENCIES					
5440200	County	\$455,223	\$455,223	\$455,223	\$513,051
4600100	Cities (San Jose 50% + Other Cities 50%)	\$455,223	\$455,223	\$455,223	\$513,051
4600100	Special Districts	\$455,223	\$455,223	\$455,223	\$513,051