



Revenue Enhancement Oversight Commission
AGENDA

Thursday, April 23, 2026, 5:00 p.m.

City Hall, 990 Palm Street, San Luis Obispo

The Revenue Enhancement Oversight Commission holds in-person meetings. Zoom participation will not be supported. Attendees of City Council or Advisory Body meetings are eligible to receive one hour of complimentary parking; restrictions apply, visit [Parking for Public Meetings](#) for more details.

INSTRUCTIONS FOR PUBLIC COMMENT:

Public Comment prior to the meeting (must be received 3 hours in advance of the meeting):

Mail - Delivered by the U.S. Postal Service. Address letters to the City Clerk's Office at 990 Palm Street, San Luis Obispo, California, 93401.

Email - Submit Public Comments via email to advisorybodies@slocity.org. In the body of your email, please include the date of the meeting and the item number (if applicable). Emails *will not* be read aloud during the meeting.

Voicemail - Call (805) 781-7164 and leave a voicemail. Please state and spell your name, the agenda item number you are calling about, and leave your comment. Verbal comments must be limited to 3 minutes. Voicemails *will not* be played during the meeting.

**All correspondence will be archived and distributed to members, however, submissions received after the deadline may not be processed until the following day.*

Public Comment during the meeting:

Meetings are held in-person. To provide public comment during the meeting, you must be present at the meeting location.

Electronic Visual Aid Presentation. To conform with the City's Network Access and Use Policy, Chapter 1.3.8 of the [Council Policies & Procedures Manual](#), members of the public who desire to utilize electronic visual aids to supplement their oral presentation must provide display-ready material to the City Clerk by 12:00 p.m. on the day of the meeting. Contact the City Clerk's Office at cityclerk@slocity.org or (805) 781-7114.

1. CALL TO ORDER

Chair Bozzano will call the Regular Meeting of the Revenue Enhancement Oversight Commission to order.

2. PUBLIC COMMENT FOR ITEMS NOT ON THE AGENDA

The public is encouraged to submit comments on any subject within the jurisdiction of the Revenue Enhancement Oversight Commission that *does not* appear on this agenda. Although the Commission will not take action on items presented during the Public Comment Period, the Chair may direct staff to place an item on a future agenda for discussion.

3. CONSENT

Matters appearing on the Consent Calendar are expected to be non-controversial and will be acted upon at one time. A member of the public may request the Revenue Enhancement Oversight Commission to pull an item for discussion. The public may comment on any and all items on the Consent Agenda within the three-minute time limit.

3.a CONSIDERATION OF MINUTES - APRIL 2, 2026 REVENUE ENHANCEMENT OVERSIGHT COMMISSION MINUTES

5

Recommendation:

To approve the Revenue Enhancement Oversight Commission Minutes of April 2, 2026.

4. BUSINESS ITEMS

4.a FY 2026-27 SUPPLEMENTAL BUDGET RECOMMENDATIONS

7

Recommendation:

In preparation for FY 2026-27 Supplemental Budget Adoption, recommend to the City Council the proposed allocation of Local Revenue Measure funds as referenced in the report and consistent with the approved priorities of the Local Revenue Measure.

5. STAFF AND COMMISSIONER ANNOUNCEMENTS

5.a STAFF UPDATES

5.b COMMISSIONER UPDATES

6. ADJOURNMENT

The next Regular Meeting of the Revenue Enhancement Oversight Commission is scheduled for June 18, 2026 at 5:00 p.m. in the Council Hearing Room at City Hall, 990 Palm Street, San Luis Obispo.

LISTENING ASSISTIVE DEVICES are available -- see the Clerk

The City of San Luis Obispo wishes to make all of its public meetings accessible to the public. Upon request, this agenda will be made available in appropriate alternative formats to persons with disabilities. Any person with a disability who requires a modification or accommodation in order to participate in a meeting should direct such request to the City Clerk's Office at (805) 781-7114 at least 48 hours before the meeting, if possible. Telecommunications Device for the Deaf (805) 781-7410.

Agenda related writings or documents provided to the Revenue Enhancement Oversight Commission are available for public inspection on the City's website, under the Public Meeting Agendas web page:

<https://www.slocity.org/government/mayor-and-city-council/agendas-and-minutes>. Meeting video recordings can be found on the City's website:

<http://opengov.slocity.org/WebLink/Browse.aspx?id=61028&dbid=0&repo=CityClerk>



Revenue Enhancement Oversight Commission Minutes

April 2, 2026, 5:00 p.m.
City Hall, 990 Palm St, San Luis Obispo

REOC Commissioners Present: Chair Bozzano, Vice Chair Skapinsky, Commissioner Johnson, Commissioner McCarthy

Absent: Commissioner Gardner

1. CALL TO ORDER

A Regular Meeting of the San Luis Obispo Revenue Enhancement Oversight Commission was called to order on April 2, 2026 at 5:00 p.m. by Chair Bozzano.

2. PUBLIC COMMENT FOR ITEMS NOT ON THE AGENDA

No Public Comment

3. CONSENT

3a. CONSIDERATION OF MINUTES – NOVEMBER 20, 2025 REVENUE ENHANCEMENT OVERSIGHT COMMISSION MINUTES

Motioned By Commissioner Johnson

Seconded By Vice Chair Skapinsky

To approve the Revenue Enhancement Oversight Commission Minutes of November 20, 2025.

Ayes (4): Chair Bozzano, Vice Chair Skapinsky, Commissioner McCarthy, Commissioner Johnson

4. BUSINESS ITEMS

4a. Review of Audited Financial Statements

Staff presented a selection of tables and excerpts from the Audited Financial Statements for FY 2024-25. No action by the commission was required.

4b. Review of Supplemental Budget Preview presented to City Council on March 3, 2026

Staff presented the relevant sections of the FY 2026-27 Supplemental Budget Preview from the March 3, 2026 City Council hearing. No action by the commission was required.

5. STAFF AND COMMISSIONER UPDATES

5.a STAFF UPDATES

No updates

5.b COMMISSIONER UPDATES

No updates

6. Adjournment

The meeting was adjourned at 6:13 p.m.



Local Revenue Measure

FY 2026-27 Supplemental Budget

The Local Revenue Measure (LRM) is a 1.5 percent local sales tax approved by City voters in November 2020 that went into effect on April 1, 2021. It replaced the previous 0.5 percent local sales tax approved by City voters in November 2014. The revenue provided by this measure has become instrumental in maintaining public infrastructure and delivering critical operating programs to address emerging needs identified by the community.

Local Revenue Measure Ballot Language (G-20)

“To protect City of San Luis Obispo’ s financial stability; maintain fire/community safety, health emergency/disaster preparedness; protect creeks from pollution; address homelessness; keep public areas clean/ safe; retain local businesses; maintain youth/senior services, streets, open space/natural areas, and other general services, by extending voter- approved funding at a 1.5¢ rate, providing approximately \$21,600,000 annually until ended by voters; requiring audits/ all funds used locally”

Revenue Forecast

The Local Revenue Measure forecast was provided by the City’s sales tax consultants in April 2026 based on actual results through December 2025. This forecast is based on data segmented at the industry group level with unique growth rates for each, and factors in known business openings and closures.

The forecast, detailed below, assumes modest growth rates in the current fiscal year and the next after several years of sub inflationary growth.

	Actuals		Budget	
	FY 2024-25	FY 2025-26	FY 2026-27	
Local Revenue Measure	\$ 30,926,285	\$ 31,572,000	\$ 32,284,000	
YoY Growth	1.1%	2.1%	2.3%	

Budget by Priority

The City strives to align funding allocations with community priorities. These allocations change year to year based on emerging needs, large scale projects, and project readiness. The total allocations of Local Revenue Measure funds for operating and capital expenditures are detailed in the table below:

Local Revenue Measure

Total Budget by Priority	FY 2026-27	% of Total
Street Maintenance and Transportation	\$ 8,048,580	25%
Community Safety and Emergency Preparedness	5,658,993	18%
Creek and Flood Protection	5,594,083	17%
Protect Financial Stability	4,753,592	15%
Youth/Senior Services and Recreational Facilities	2,969,779	9%
Open Space/Natural Areas Preservation and Maintenance	1,805,634	6%
Other Services and Projects	1,038,945	3%
Address Homelessness	992,462	3%
Economic Development and Business Retention	774,420	2%
Safe and Clean Public Areas	647,511	2%
Total	\$ 32,284,000	100%

These priorities also receive funding from other sources including the General Fund and in some cases, certain enterprise funds.

Changes from Financial Plan

The priority allocations above reflect the community’s feedback from development of the 2025-27 Financial Plan. Changes to recommended operating budget allocations since plan development reflect typical year to year changes in salaries and benefits and employee turnover. Changes to Capital Improvement Program (CIP) budget allocations are based project readiness and available resources.

Detailed budget allocations are listed in the tables below.

Capital Expenditures Budget:

Capital expenditures create or maintain long term assets for community benefit. The tables below detail funding by project for capital expenditures:

Local Revenue Measure

Capital Expenditures	FY 2026-27
LRM Priority: Community Safety and Emergency Preparedness	\$ 1,901,133
Fire Station 3&4 Remodel	350,000
1042 Walnut (Police Station) EV Charging Station	300,000
Station 5 Fire Apparatus	240,000
1106 Walnut HVAC Controls	200,000
Fire Station 1 Vehicle Wash Area	150,000
Various City Facilities EV Charging Stations	115,000
Police Building - 1042 TI (Hydronic System)	115,000
Patrol - Type VI Fire Engine	106,133
Police Building - 1042 TI (HVAC Package Unit Replacement)	70,000
Corporation Yard EV Charging Station	65,000
Public Safety Center Programming	60,000
Police Patrol Electric SUV (1 -2 Vehicles Per Year) EV	50,000
City Hall Fire Alarm Fire Alarm Control Panel	30,000
Investigations Mini Van (1614) Hybrid	30,000
Investigations SUV (1535)	20,000
LRM Priority: Creek and Flood Protection	5,318,315
Pismo Street Retaining Wall Adjacent to Vista Grande	1,900,000
Mitigation Planting (Storm Response and Recovery)	1,583,315
Drainage Infrastructure Replacement	1,235,000
Laguna Lake Golf Course Repairs Bridge Replacement	600,000
LRM Priority: Economic Development and Business Retention	440,000
Public Art Coordination	110,000
Public Art Installations	100,000
Public Art Procurement	100,000
Recycling-Solid Waste Big Belly in Downtown (15 locations per year)	85,000
Banner Arms, Bench Arm Rests, Signs	25,000
Downtown Zig-Zag Lighting	20,000
LRM Priority: Open Space/Natural Areas Preservation and Maintenance	743,500
Urban Forest Maintenance	400,000
Open Space Acquisition	150,000
General Open Space Maintenance	75,000
Urban Forest Pickup (0852) EV	68,500
Open Space Fencing	50,000
LRM Priority: Protect Financial Stability	4,000,000
CIP Reserve	3,213,000
Replenish Infrastructure Investment Fund - Righetti Park	787,000

Local Revenue Measure

Capital Expenditures	FY 2026-27
LRM Priority: Safe and Clean Public Areas	430,000
Sidewalk Replacement and Cleaning	250,000
City Hall Drought Tolerant Landscaping and Restroom	75,000
Neighborhood Traffic Improvements	35,000
Mission Plaza Railing Upgrade	35,000
Facility Roll Up Door Replacements - Various Locations	20,000
Concrete Bench & Table Replacement Various Locations	15,000
LRM Priority: Street Maintenance and Transportation	7,205,000
2026 Paving Project	3,000,000
California & Taft Roundabout	2,250,000
Vision Zero Program Implementation	250,000
Traffic Signal Asset Maintenance and Replacements (ADA)	200,000
ATP - Higuera Complete Street Project	200,000
Ramona Crossing Improvements	200,000
Streets- Sweeper (1703) (no later than a year 3 purchase) EV	200,000
Traffic Signs & Striping Maintenance	130,000
No Parking Sign Installations	100,000
Bicycle Facility Improvements	100,000
Streetlights	80,000
Facilities Maintenance 3/4 ton Pickup with Utility Bed (0829) EV	75,000
Engineering Compact Pickup (0905)	65,000
Transportation Monitoring & Modeling Update	55,000
Corp Yard Material Storage Stalls	50,000
Pedestrian Crossing Improvements	250,000
LRM Priority: Youth/Senior Services & Recreation Facilities	1,822,500
Righetti Community Park - Play Structure and Fields	300,000
Parks Play Surfacing	285,000
Golf Course Pro Shop Flood Damage	250,000
Parks and Recreation Roofing Siding and Exterior Painting	170,000
Landscape Controller System Upgrade to Calsense	150,000
Devaul Ranch Playground	100,000
Parks Maint Refuse Truck F450 (1015)	80,000
Streets Maint Compact Pickup (0223) (GPR Truck) EV	80,000
Golf Course Truck (0819) EV	68,500
Parks Maintenance 3/4 ton Pickup (0832)(0903) EV	68,500
Irrigation Mainline Leak Repair	50,000
Sinsheimer Park Playground Turf	50,000
Islay Park Flatwork Replacement	40,000
Parks Maintenance Compact Pickup (0848) Hybrid/EV	38,500
Senior Center Paint and Window	35,000
Swim Center Multipurpose Room flooring	25,000
Laguna Lake Golf Course Maintenance	10,000
Parks Maint Turf Tender (0609)	22,000
Total	\$ 21,860,448

Local Revenue Measure

Operating Expenditures Budget:

Operating expenditures support the services and programs provided by the City. These include staff positions, contracted services provided by third parties, and other tools used by staff. The tables below detail operating expenditures by priority:

Operating Expenditures	FY 2026-27
Priority: Address Homelessness	\$ 992,462
Administrative Specialist (FTE=1)	89,561
Homelessness Response Manager (FTE=1)	153,081
Hotel voucher program	52,605
Mobile Crisis Unit Operating Expenditures	119,000
Parks and Open Space Environmental Clean-Up Resources	100,000
Police Community Service Officer (FTE=4)	478,215
Priority: Community Safety and Emergency Preparedness	3,757,860
Emergency Manager (FTE=1)	161,649
Public Safety Dispatcher (FTE=1)	122,453
Fire Captain (FTE=1)	261,742
Fire Marshal (FTE=1)	196,769
Firefighter (FTE=9)	1,506,211
Police Officer (FTE=5)	978,561
Police Sergeant (FTE=1)	264,249
Public Safety Equipment Replacement	236,226
Station Alerting System	30,000
Priority: Creek and Flood Protection	275,768
City Biologist (FTE=1)	173,695
Sweeper Operator (FTE=1)	102,073
Priority: Open Space Preservation and Maintenance	1,062,134
Tree and Vegetation Management	120,000
Maintenance Worker II Parks (FTE=1)	73,198
Maintenance Worker III Parks (FTE=1)	100,622
Open Space Technician (FTE=1)	82,377
Ranger Service Worker SBP (FTE=6)	544,107
Sustainability and Natural Resources Analyst (FTE=1)	141,830
Priority: Other Services and Projects	901,122
Capital Improvement Program Administrative Manager (FTE=1)	158,115
Capital Projects Manager III (FTE=1)	144,459
Centralized Resident Inquiry Platform (AskSLO)	40,000
Engineering Inspector IV (FTE=1)	160,180
Maintenance Contract Coordinator (FTE=2)	215,946
Supervising Civil Engineer (FTE=1)	182,421

Local Revenue Measure

Operating Expenditures	FY 2026-27
Priority: Protect Financial Stability	753,592
Financial Analyst (FTE=2)	260,258
Financial Specialist (FTE=2)	185,830
System Application Specialist I (FTE=1)	130,144
Technology Project Manager (FTE=1)	177,360
Priority: Economic Development and Business Retention	334,420
Economic Development Analyst (FTE=1)	107,420
Downtown Holiday Activation Support	150,000
Enhanced Downtown Cleaning	60,000
Downtown Sidewalk Pressure Washing	17,000
Priority: Safe and Clean Public Areas	217,511
Beautification Gardener (FTE=1)	111,724
Streets Crew Coordinator (FTE=1)	105,787
Priority: Street Maintenance and Transportation	981,403
Active Transportation Manager (FTE=1)	156,136
Signal and Street Lighting Technician (FTE=1)	111,119
Streets Maintenance Operator (FTE=4)	441,286
Engineering Inspector III (FTE=1)	137,823
Transportation Planner Engineer II (FTE=1)	135,039
Priority: Youth/Senior Services and Recreational Facilities	1,147,279
Aquatics Coordinator (FTE=1)	115,198
Childcare Teacher (Temporary Staff)	290,835
Parks Maintenance Specialist (FTE=2)	197,786
Recreation Coordinator Community Services (FTE=1)	82,577
Volunteer Coordinator (FTE=1)	94,476
Youth Services Coordinator (FTE=1)	118,849
Youth Services Program Specialist Childcare Site Director (FTE=3)	247,558
Total	\$ 10,423,552