

**Exhibit A**  
**San Luis Obispo Local Agency Formation Commission**  
**Final Budget - Fiscal Year 2021-2022**

Adopted 5/20/2021

<b>EXPENDITURES SUMMARY</b>	<b>Current Year</b>	<b>Expense YTD</b>	<b>Proj. Yr End</b>	<b>Final 21-22</b>	<b>Inc/Dec</b>	<b>% Inc/Dec</b>
Salaries	279,293	218,300	268,860	289,892	10,599	4%
Benefits and Taxes	177,380	79,022	105,362	186,239	8,859	5%
Services and Supplies	131,984	89,041	108,958	136,547	4,563	3%
<b>Total Expenses</b>	<b>588,658</b>	<b>386,364</b>	<b>483,180</b>	<b>612,679</b>	<b>24,021</b>	<b>4%</b>

<b>EXPENDITURES DETAIL</b>	<b>Current Year</b>	<b>Expense YTD</b>	<b>Proj. Yr End</b>	<b>Final 21-22</b>	<b>Inc/Dec</b>	<b>% Inc/Dec</b>
<b>Salaries and Benefits</b>						
Salaries	279,293	218,300	268,860	289,892	10,599	4%
Benefits and Taxes	177,380	79,022	105,362	186,239	8,859	5%
<b>Subtotal Salaries &amp; Benefits</b>	<b>456,673</b>	<b>297,322</b>	<b>374,222</b>	<b>476,131</b>	<b>19,458</b>	<b>4%</b>
<b>Variable Costs (%) :</b>						
FICA -Employer Match	14,486	11,906	16,138	17,971	3,485	24%
Medicare - Employer Match	3,435	3,326	4,000	4,261	826	24%
Retirement-Employer Contribution *	82,518	33,393	45,000	87,657	5,139	6%
Retirement-Employer for Employee	12,921	6,407	6,407	-	(12,921)	-100%
Retirement - Employee Contribution *	20,615		10,000	38,703	18,088	88%
Pension Obligation Bond Payment	14,521	7,016	9,662	18,850	4,329	30%
SUI-Employer Contribution	1,500	0	500	1,500	-	0%
Fed Unemploy Tax-Employer Cont	300	0	-	-	(300)	-100%
<b>Fixed Costs (\$) :</b>						
Health Plan/Café Cash	41,700	16,574	22,455	45,000	3,300	8%
Life Insurance	500	0	-	1,000	500	0%
Def Comp - EO Employer Match	5,500	400	1,200	10,000	4,500	82%
<b>Total Benefits</b>	<b>177,380</b>	<b>79,022</b>	<b>105,362</b>	<b>186,239</b>	<b>8,858</b>	<b>5%</b>

\* Split Employer/Employee 2.6% pension rate increase

<b>Services and Supplies</b>	<b>Current Year</b>	<b>Expense YTD</b>	<b>Proj. Yr End</b>	<b>Final 21-22</b>	<b>Inc/Dec</b>	<b>% Inc/Dec</b>
Food	800	105	300	600	(200)	-25%
Maintenance - Equipment	300	-	100	30	(270)	-90%
Maintenance - Software	500	412	500	50	(450)	-90%
CALAFCO/Other Memberships	7,000	6,404	6,404	8,000	1,000	14%
Office Supplies	2,500	347	1,000	2,500	-	0%
Commissioner/Consultant	10,000	4,367	6,000	10,000	-	0%
Publication/Legal Notices	1,000	1,370	1,400	1,000	-	0%
Rent	37,000	30,565	37,000	37,000	-	0%
Small Equipment	400	199	200	400	-	0%
Large Equipment	1,000	(514)	1,200	1,000	-	0%
Computer Software	500	446	500	500	-	0%
Employee Mileage	200	-	-	200	-	0%
Commissioner Mileage	1,800	-	-	1,200	(600)	-33%
Airfare/Public Transportation	500	-	500	-	(500)	-100%
Accommodations/Travel	3,000	-	-	2,500	(500)	-17%
Auto Allowance	3,323	208	208	5,400	2,077	63%
Training/Conf Registration	3,500	-	-	3,500	-	0%
Utilities	4,000	2,850	3,600	4,200	200	5%
Car/Vehicle Rentals	1,000	-	-	500	(500)	-50%
Postage	1,000	368	500	1,000	-	0%
Custodian	1,000	755	1,000	1,100	100	10%
Copying	800	-	200	300	(500)	-63%
ITD-SAP/Board Chambers	850	-	-	850	-	0%
Phones	2,800	2,213	3,000	3,000	200	7%
County Auditor	8,511	8,511	8,511	8,817	306	4%
Insurance/Worker Comp/Property/Liability	13,500	11,635	11,635	16,500	3,000	22%
Legal Counsel/Other Co Billings	25,200	18,800	25,200	26,400	1,200	5%
<b>Subtotal Services &amp; Supplies</b>	<b>131,984</b>	<b>89,041</b>	<b>108,958</b>	<b>136,547</b>	<b>4,563</b>	<b>3%</b>

<b>Total Expenses</b>	<b>588,658</b>	<b>386,364</b>	<b>483,180</b>	<b>612,679</b>	<b>24,021</b>	<b>4%</b>
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