

LAFCO

Santa Barbara Local Agency Formation Commission
105 East Anapamu Street ♦ Santa Barbara CA 93101
805/568-3391 ♦ FAX 805/568-2249
www.sblafco.org ♦ lafco@sblafco.org

June 2, 2022 (Agenda)

Local Agency Formation Commission
105 East Anapamu Street
Santa Barbara CA 93101

Final LAFCO Budget for Fiscal Year 2022-2023

Dear Members of the Commission:

RECOMMENDATION:

Consider recommendations regarding the Final Budget for Fiscal Year (FY) 2022-2023, and consider adoption of a Resolution that takes the following actions:

- a) Review the Final Budget for FY 2022-2023, accept all public testimony and approve the Budget as presented;
- b) Direct staff to distribute the approved Final Budget to Cities, Special Districts and the County as required by Government Code Section 56381; and
- c) Notify the County Auditor to proceed pursuant to Government Code Section 56381(b) with apportionment of LAFCO costs among the County, Cities. And Special Districts.

DISCUSSION:

The proposed budget was approved by the Commission on April 7, 2022. Following the April 7, 2022 Commission meeting, the recruitment selection interview panel conducted first round interviews with perspective candidates. A second interview was held one-on-one with the Executive Officer and the top recruitment. The top candidate chosen brings the experience and ability to tackle a dual role of Clerk/Analyst, which would allow many of the current duties performed by the Clerk of the Board to be transferred to LAFCO personnel. To achieve this, the line item for Contractual Staff Services is reduced by half (\$30,000). The salary line is increased to align with dual duties to be completed by the new hire of Clerk/Analyst position. Adjusting the line-item accounts allows for the overall budget to remain relatively flat compared

Commissioners: Roger Aceves ♦ Cynthia Allen ♦ Jay Freeman ♦ Craig Geyer ♦ Joan Hartmann, Vice-Chair ♦ Bob Nelson ♦ Jim Richardson ♦ Holly Sierra ♦ Shane Stark, Chair ♦ Etta Waterfield ♦ Das Williams **Executive Officer:** Mike Prater

to the proposed budget presented at April 7, 2022 meeting. The total Final Budget for FY 22-23 is \$616,207.

Following the April 7, 2022 Commission meeting, the approved Proposed Budget was transmitted to the County Executive Office, City Managers, and Special Districts. A May 5, 2022 meeting a sample distribution invoice was sent to each agency member for review.

The notification and hearing process are consistent with the provisions of Government Code Section 56381. Pursuant to the section, "The Commission shall adopt annually following noticed public hearing, a proposed budget by May 1 and a final Budget by June 15."

The funding formula for LAFCO's budget is established in the Cortese-Knox-Hertzberg Act. LAFCO's budget is funded primarily by the County, Cities and Independent Special Districts, with each group paying one-third of the LAFCO adopted budget. The Final Budget has been distributed to the County, Cities, and Special Districts.

The recommended Final Budget for Fiscal Year 2022-2023 has been adjusted to reflect a contingency reserve of \$10,000, reduction to Contractual Staff Services of \$30,000, and increase to Salaries & Benefits of \$23,105 which slightly lowered Line Item 4840 for Other Gov't Agencies to \$580,072. This adjustment decreased the total projected appropriations from \$616,700 to \$616,207.

The final budget and signed resolution will be submitted to the County Auditor's Office. The City and District shares are pro-rated based on general revenues reported to the State Controller's Office by the jurisdictions. The County Auditor will calculate the cost to each jurisdiction and distribute invoices for payment to the Cities and Special Districts within the County in the first quarter of the 2022-2023 fiscal year.

Attachments

Attachment A - Recommended Final LAFCO Budget for FY 2022-2023

Attachment B - Draft Proposed LAFCO Budget for FY 2022-2023

Attachment C - LAFCO Resolution Approving the Final Budget for FY 2022-2023

Please contact the LAFCO office if you have any questions.

Sincerely,



Mike Prater
Executive Officer

cc: County Executive Officer
Each City Manager
Each Special District Manager

SANTA BARBARA LOCAL AGENCY FORMATION COMMISSION
Operating Fund #5320, Santa Barbara LAFCO, Department # 815

RECOMMENDED FINAL 2022-2023 BUDGET - JUNE 2, 2022

Final 6/2/2022

| Account Name and Number | 2021-22 Final Budget | As of 3/31/22 | Projected Year-End | 2022-23 Proposed Budget | Inc/Dec | % Inc/Dec |
|-------------------------|----------------------|---------------|--------------------|-------------------------|---------|-----------|
|-------------------------|----------------------|---------------|--------------------|-------------------------|---------|-----------|

REVENUES

| | | | | | | |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|------------|
| Interest Income - 3380 | 4,000 | 980 | 4,000 | 4,000 | 0 | 0% |
| Unrealized Gain/Loss - 3381 | 0 | -8,576 | -2,148 | 0 | 0 | 0% |
| Other Gov't Agencies - 4840 | 437,690 | 389,931 | 426,064 | 580,072 | 142,382 | 33% |
| Planning Studies Service - 5738 | 13,800 | 20,155 | 27,655 | 25,000 | 11,200 | 81% |
| Misc. Revenue - 5909 | 0 | 2,322 | 5,872 | 7,135 | 0 | 0% |
| Total Revenues | 455,490 | 404,812 | 461,443 | 616,207 | 160,717 | 35% |

EXPENDITURES

Salaries and Benefits

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|------------|
| Commissioner Stipends - 6210 | 15,000 | 15,454 | 23,104 | 22,000 | 7,000 | 47% |
| Regular Salary - 6100 | 161,034 | 113,698 | 169,716 | 274,887 | 113,853 | 71% |
| FICA Contribution - 6500 | 10,914 | 6,249 | 10,388 | 7,422 | -3,492 | -32% |
| FICA/Medicare - 6550 | 2,535 | 1,846 | 2,814 | 4,275 | 1,740 | 69% |
| Retirement-Employer Contribution - 6400 | 11,961 | 10,704 | 13,479 | 24,935 | 12,974 | 108% |
| Retirement - Employee Contribution - 5771 | 11,961 | 10,704 | 13,479 | 24,925 | 12,964 | 108% |
| Unemployment Insurance - 6700 | 5,193 | 2,034 | 2,965 | 3,563 | -1,630 | -31% |
| Fed Unemploy Tax-Employer Cont - 6700 | 504 | 117 | 155 | 300 | -204 | -40% |
| Fixed Costs (\$): | | | | | | |
| Health Plan/Contribution - 6600 | 11,000 | 10,812 | 15,408 | 22,500 | 11,500 | 0% |
| Life/Disability Insurance - 6610 | 5,200 | 2,415 | 3,403 | 3,200 | -2,000 | 0% |
| Def Comp - EO Employer - 6100 | 4,200 | 2,430 | 4,168 | 4,200 | 0 | 0% |
| Phone/Cash Allowance - 7811 | 2,400 | 1,421 | 2,388 | 2,750 | 350 | 0% |
| Auto Allowance - 7326 | 7,000 | 2,917 | 7,000 | 7,000 | 0 | 0% |
| Total Salaries and Benefits | 236,941 | 180,800 | 254,988 | 377,032 | 140,091 | 59% |

STAFF SUPPORT

| | | | | | | |
|-----------------------------------|---------------|---------------|---------------|---------------|-----------------|-------------|
| Contractual Staff Services - 7510 | 60,000 | 34,363 | 55,000 | 30,000 | -30,000 | -50% |
| Total Staff Support | 60,000 | 34,363 | 55,000 | 30,000 | (30,000) | -50% |

Services and Supplies

| | | | | | | |
|------------------------------------|----------------|---------------|----------------|----------------|---------------|------------|
| Audit Fees - 7324 | 7,200 | 1,976 | 4,500 | 10,000 | 2,800 | 39% |
| Memberships - 7430 | 8,800 | 8,613 | 8,613 | 9,500 | 700 | 8% |
| Office Expense - 7450 | 1,000 | 2,049 | 2,049 | 1,500 | 500 | 50% |
| Equipment Maintenance - 7120 | 0 | 0 | 0 | 0 | 0 | 0% |
| Copier Expense - 7453 | 0 | 0 | 0 | 500 | 500 | 0% |
| Prof & Special Services - 7460 | 40,000 | 32,000 | 40,000 | 53,000 | 13,000 | 33% |
| Payroll Fees - 7507 | 2,000 | 1,434 | 2,150 | 2,750 | 750 | 38% |
| Legal Services - 7508 | 50,000 | 33,451 | 50,000 | 50,000 | 0 | 0% |
| Pubs & Legal Notices - 7530 | 1,700 | 2,012 | 2,298 | 2,000 | 300 | 18% |
| Postage - 7451 | 250 | 58 | 58 | 250 | 0 | 0% |
| Gen Fund Cost Allocation - 7669 | 14,300 | 11,124 | 14,300 | 38,100 | 23,800 | 166% |
| Training and Travel - 7732 | 13,000 | 2,036 | 3,000 | 29,000 | 16,000 | 123% |
| Total Services and Supplies | 138,250 | 94,752 | 126,968 | 196,600 | 58,350 | 42% |

Other Charges

| | | | | | | |
|----------------------------|--------------|--------------|--------------|--------------|------------|------------|
| Electricity - 7801 | 500 | 335 | 500 | 500 | 0 | 0% |
| Natural Gas - 7802 | 100 | 114 | 175 | 175 | 75 | 75% |
| Water - 7803 | 100 | 111 | 140 | 150 | 50 | 50% |
| Refuse - 7804 | 100 | 118 | 185 | 200 | 100 | 100% |
| Utility Services - 7806 | 100 | 32 | 100 | 100 | 0 | 0% |
| Liability Insurance - 6900 | 1,000 | 968 | 968 | 1,000 | 0 | 0% |
| Telephone Services - 7897 | 400 | 299 | 440 | 450 | 50 | 13% |
| Total Other Charges | 2,300 | 1,976 | 2,508 | 2,575 | 275 | 12% |

| | | | | | | |
|----------------------------------|----------------|----------------|----------------|----------------|----------------|--------------|
| Contingency Reserve - 9600 | 0 | 0 | 0 | 10,000 | 0 | 0 |
| Total Contingency Reserve | 191,891 | | 213,870 | 0 | 223,870 | 16.7% |
| Total Exp/Appropriations | 455,490 | 311,891 | 439,463 | 616,207 | 160,717 | 35.3% |
| Net Financial Impact | 0 | 92,920 | 21,979 | 0 | 0 | 0.0% |

*\$10,000 contingency will be added to reserves in FY 22/23. The estimated contingency reserve balance will be \$220,000

SANTA BARBARA LOCAL AGENCY FORMATION COMMISSION
Operating Fund #5320, Santa Barbara LAFCO, Department # 815

PROPOSED 2022-2023 BUDGET - April 7, 2022

Proposed 4/7/2022

| Account Name and Number | 2021-22 Final Budget | As of 3/31/22 | Projected Year-End | 2022-23 Proposed Budget | Inc/Dec | % Inc/Dec |
|-------------------------|----------------------|---------------|--------------------|-------------------------|---------|-----------|
|-------------------------|----------------------|---------------|--------------------|-------------------------|---------|-----------|

REVENUES

| | | | | | | |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|------------|
| Interest Income - 3380 | 4,000 | 594 | 4,000 | 4,000 | 0 | 0% |
| Unrealized Gain/Loss - 3381 | 0 | -2,148 | -2,148 | 0 | 0 | 0% |
| Other Gov't Agencies - 4840 | 437,690 | 386,299 | 426,064 | 580,565 | 142,875 | 33% |
| Planning Studies Service - 5738 | 13,800 | 19,054 | 21,554 | 25,000 | 11,200 | 81% |
| Misc. Revenue - 5909 | 0 | 2,322 | 5,872 | 7,135 | 0 | 0% |
| Total Revenues | 455,490 | 406,122 | 455,342 | 616,700 | 161,210 | 35% |

EXPENDITURES

Salaries and Benefits

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|------------|
| Commissioner Stipends - 6210 | 15,000 | 15,454 | 23,104 | 22,000 | 7,000 | 47% |
| Regular Salary - 6100 | 161,034 | 112,311 | 169,716 | 251,782 | 90,748 | 56% |
| FICA Contribution - 6500 | 10,914 | 6,250 | 10,388 | 6,845 | -4,069 | -37% |
| FICA/Medicare - 6550 | 2,535 | 1,846 | 2,814 | 3,942 | 1,407 | 56% |
| Retirement-Employer Contribution - 6400 | 11,961 | 9,317 | 13,479 | 23,645 | 11,684 | 98% |
| Retirement - Employee Contribution - 5771 | 11,961 | 9,317 | 13,479 | 23,645 | 11,684 | 98% |
| Unemployment Insurance - 6700 | 5,193 | 2,141 | 2,965 | 3,285 | -1,908 | -37% |
| Fed Unemploy Tax-Employer Cont - 6700 | 504 | 112 | 155 | 300 | -204 | -40% |
| Fixed Costs (\$): | | | | | | |
| Health Plan/Contribution - 6600 | 11,000 | 10,812 | 15,408 | 22,500 | 11,500 | 0% |
| Life/Disability Insurance - 6610 | 5,200 | 2,167 | 3,403 | 3,000 | -2,200 | 0% |
| Def Comp - EO Employer - 6100 | 4,200 | 2,430 | 4,168 | 4,200 | 0 | 0% |
| Phone/Cash Allowance - 7811 | 2,400 | 1,421 | 2,388 | 2,750 | 350 | 0% |
| Auto Allowance - 7326 | 7,000 | 2,917 | 7,000 | 7,000 | 0 | 0% |
| Total Salaries and Benefits | 236,941 | 176,494 | 268,467 | 351,250 | 114,309 | 48% |

STAFF SUPPORT

| | | | | | | |
|-----------------------------------|---------------|---------------|---------------|---------------|----------|-----------|
| Contractual Staff Services - 7510 | 60,000 | 29,239 | 55,000 | 60,000 | 0 | 0% |
| Total Staff Support | 60,000 | 29,239 | 55,000 | 60,000 | - | 0% |

Services and Supplies

| | | | | | | |
|------------------------------------|----------------|---------------|----------------|----------------|---------------|------------|
| Audit Fees - 7324 | 7,200 | 1,131 | 4,500 | 10,000 | 2,800 | 39% |
| Memberships - 7430 | 8,800 | 8,613 | 8,613 | 9,500 | 700 | 8% |
| Office Expense - 7450 | 1,000 | 2,049 | 2,049 | 1,500 | 500 | 50% |
| Equipment Maintenance - 7120 | 0 | 0 | 0 | 0 | 0 | 0% |
| Copier Expense - 7453 | 0 | 0 | 0 | 500 | 500 | 0% |
| Prof & Special Services - 7460 | 40,000 | 32,000 | 40,000 | 53,000 | 13,000 | 33% |
| ADP Payroll Fees - 7507 | 2,000 | 1,434 | 2,023 | 2,300 | 300 | 15% |
| Legal Services - 7508 | 50,000 | 33,451 | 50,000 | 50,000 | 0 | 0% |
| Pubs & Legal Notices - 7530 | 1,700 | 1,689 | 2,298 | 2,000 | 300 | 18% |
| Postage - 7451 | 250 | 58 | 58 | 250 | 0 | 0% |
| Gen Fund Cost Allocation - 7669 | 14,300 | 11,124 | 14,300 | 38,100 | 23,800 | 166% |
| Training and Travel - 7732 | 13,000 | 2,036 | 3,000 | 26,000 | 13,000 | 100% |
| Total Services and Supplies | 138,250 | 93,584 | 126,841 | 193,150 | 54,900 | 40% |

Other Charges

| | | | | | | |
|----------------------------|--------------|--------------|--------------|--------------|----------|-----------|
| Electricity - 7801 | 500 | 335 | 500 | 500 | 0 | 0% |
| Natural Gas - 7802 | 100 | 99 | 100 | 100 | 0 | 0% |
| Water - 7803 | 100 | 111 | 100 | 100 | 0 | 0% |
| Refuse - 7804 | 100 | 118 | 100 | 100 | 0 | 0% |
| Utility Services - 7806 | 100 | 32 | 100 | 100 | 0 | 0% |
| Liability Insurance - 6900 | 1,000 | 968 | 968 | 1,000 | 0 | 0% |
| Telephone Services - 7897 | 400 | 266 | 400 | 400 | 0 | 0% |
| Total Other Charges | 2,300 | 1,928 | 2,268 | 2,300 | 0 | 0% |

| | | | | | | |
|----------------------------------|----------------|----------------|----------------|----------------|----------------|--------------|
| Contingency Reserve - 9600 | 0 | 0 | 0 | 10,000 | 0 | 0 |
| Total Contingency Reserve | 191,891 | 0 | 194,657 | 0 | 204,657 | 6.7% |
| Total Exp/Appropriations | 455,490 | 301,245 | 452,575 | 616,700 | 161,210 | 35.4% |
| Net Financial Impact | 0 | 104,877 | 2,766 | 0 | 0 | 0.0% |

*\$10,000 contingency will be added to reserves in FY 22/23. The estimated contingency reserve balance will be \$204,000

ATTACHMENT B

LAFCO RESOLUTION NO. 22 -XX

RESOLUTION OF THE SANTA BARBARA LOCAL AGENCY FORMATION
COMMISSION ADOPTING THE FINAL BUDGET FOR 2022-2023

WHEREAS, the Executive Officer has given the notices required by law and forwarded copies of the proposed budget to officer, persons, and public agencies proscribed by law; and

WHEREAS, matter was set for public hearing at 1:00 p.m. on June 2, 2022, and a public hearing was duly conducted; and

WHEREAS, at said hearing, the Commission heard and received all oral and written protests, objections and evidence which were made, presented or filed, and all person's present and participating remotely were given the opportunity to hear and be heard in respect to any matter relating to said recommended final budget, and

NOW, THEREFORE BE IT RESOLVED AND ORDERED by the Local Agency Formation Commission of Santa Barbara County, State of California, as follows:

1. The recitals set forth herein are true, correct and valid;
2. Pursuant to Government Code section 56381(a), the Commission hereby adopts the Final Budget for Fiscal Year 2022-23 in the amount of \$616,207 as set forth in **Exhibit A**. The amount charged to the Cities, the Independent Special Districts and the County, after deducting fees from applications will be \$580,072; and
3. Pursuant to Government Code section 56381(a), the Final Budget is found to be adequate for the Commission to fulfill the purpose and programs of Chapter 3 ("Powers") of Part 2 of the Cortese Knox Hertzberg Act;
4. Staff is directed to distribute the Final Budget to the County, Cities, and Special Districts as required by Government Code section 56381; and
5. Staff shall notify the County Auditor to proceed pursuant to Government Code section 56381 (b) with apportionment of LAFCO costs among the County, Cities, and Special Districts.

Santa Barbara LAFCO
LAFCO RESOLUTION NO. 22 -XX

This resolution was adopted on June 2, 2022 and is effective on the date signed by the
Chair.

AYES:

NOES:

ABSTAINS:

Dated: _____

Shane Stark, Chair
Santa Barbara Local Agency Formation Commission

ATTEST:

Natasha Carbajal, Clerk
Santa Barbara Local Agency Formation Commission

SANTA BARBARA LOCAL AGENCY FORMATION COMMISSION
Operating Fund #5320, Santa Barbara LAFCO, Department # 815

EXHIBIT A

RECOMMENDED FINAL 2022-2023 BUDGET - JUNE 2, 2022

Final 6/2/2022

| Account Name and Number | 2021-22 Final Budget | As of 3/31/22 | Projected Year-End | 2022-23 Proposed Budget | Inc/Dec | % Inc/Dec |
|-------------------------|----------------------|---------------|--------------------|-------------------------|---------|-----------|
|-------------------------|----------------------|---------------|--------------------|-------------------------|---------|-----------|

REVENUES

| | | | | | | |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|------------|
| Interest Income - 3380 | 4,000 | 980 | 4,000 | 4,000 | 0 | 0% |
| Unrealized Gain/Loss - 3381 | 0 | -8,576 | -2,148 | 0 | 0 | 0% |
| Other Gov't Agencies - 4840 | 437,690 | 389,931 | 426,064 | 580,072 | 142,382 | 33% |
| Planning Studies Service - 5738 | 13,800 | 20,155 | 27,655 | 25,000 | 11,200 | 81% |
| Misc. Revenue - 5909 | 0 | 2,322 | 5,872 | 7,135 | 0 | 0% |
| Total Revenues | 455,490 | 404,812 | 461,443 | 616,207 | 160,717 | 35% |

EXPENDITURES

Salaries and Benefits

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|------------|
| Commissioner Stipends - 6210 | 15,000 | 15,454 | 23,104 | 22,000 | 7,000 | 47% |
| Regular Salary - 6100 | 161,034 | 113,698 | 169,716 | 274,887 | 113,853 | 71% |
| FICA Contribution - 6500 | 10,914 | 6,249 | 10,388 | 7,422 | -3,492 | -32% |
| FICA/Medicare - 6550 | 2,535 | 1,846 | 2,814 | 4,275 | 1,740 | 69% |
| Retirement-Employer Contribution - 6400 | 11,961 | 10,704 | 13,479 | 24,935 | 12,974 | 108% |
| Retirement - Employee Contribution - 5771 | 11,961 | 10,704 | 13,479 | 24,925 | 12,964 | 108% |
| Unemployment Insurance - 6700 | 5,193 | 2,034 | 2,965 | 3,563 | -1,630 | -31% |
| Fed Unemploy Tax-Employer Cont - 6700 | 504 | 117 | 155 | 300 | -204 | -40% |
| Fixed Costs (\$): | | | | | | |
| Health Plan/Contribution - 6600 | 11,000 | 10,812 | 15,408 | 22,500 | 11,500 | 0% |
| Life/Disability Insurance - 6610 | 5,200 | 2,415 | 3,403 | 3,200 | -2,000 | 0% |
| Def Comp - EO Employer - 6100 | 4,200 | 2,430 | 4,168 | 4,200 | 0 | 0% |
| Phone/Cash Allowance - 7811 | 2,400 | 1,421 | 2,388 | 2,750 | 350 | 0% |
| Auto Allowance - 7326 | 7,000 | 2,917 | 7,000 | 7,000 | 0 | 0% |
| Total Salaries and Benefits | 236,941 | 180,800 | 254,988 | 377,032 | 140,091 | 59% |

STAFF SUPPORT

| | | | | | | |
|-----------------------------------|---------------|---------------|---------------|---------------|-----------------|-------------|
| Contractual Staff Services - 7510 | 60,000 | 34,363 | 55,000 | 30,000 | -30,000 | -50% |
| Total Staff Support | 60,000 | 34,363 | 55,000 | 30,000 | (30,000) | -50% |

Services and Supplies

| | | | | | | |
|------------------------------------|----------------|---------------|----------------|----------------|---------------|------------|
| Audit Fees - 7324 | 7,200 | 1,976 | 4,500 | 10,000 | 2,800 | 39% |
| Memberships - 7430 | 8,800 | 8,613 | 8,613 | 9,500 | 700 | 8% |
| Office Expense - 7450 | 1,000 | 2,049 | 2,049 | 1,500 | 500 | 50% |
| Equipment Maintenance - 7120 | 0 | 0 | 0 | 0 | 0 | 0% |
| Copier Expense - 7453 | 0 | 0 | 0 | 500 | 500 | 0% |
| Prof & Special Services - 7460 | 40,000 | 32,000 | 40,000 | 53,000 | 13,000 | 33% |
| Payroll Fees - 7507 | 2,000 | 1,434 | 2,150 | 2,750 | 750 | 38% |
| Legal Services - 7508 | 50,000 | 33,451 | 50,000 | 50,000 | 0 | 0% |
| Pubs & Legal Notices - 7530 | 1,700 | 2,012 | 2,298 | 2,000 | 300 | 18% |
| Postage - 7451 | 250 | 58 | 58 | 250 | 0 | 0% |
| Gen Fund Cost Allocation - 7669 | 14,300 | 11,124 | 14,300 | 38,100 | 23,800 | 166% |
| Training and Travel - 7732 | 13,000 | 2,036 | 3,000 | 29,000 | 16,000 | 123% |
| Total Services and Supplies | 138,250 | 94,752 | 126,968 | 196,600 | 58,350 | 42% |

Other Charges

| | | | | | | |
|----------------------------|--------------|--------------|--------------|--------------|------------|------------|
| Electricity - 7801 | 500 | 335 | 500 | 500 | 0 | 0% |
| Natural Gas - 7802 | 100 | 114 | 175 | 175 | 75 | 75% |
| Water - 7803 | 100 | 111 | 140 | 150 | 50 | 50% |
| Refuse - 7804 | 100 | 118 | 185 | 200 | 100 | 100% |
| Utility Services - 7806 | 100 | 32 | 100 | 100 | 0 | 0% |
| Liability Insurance - 6900 | 1,000 | 968 | 968 | 1,000 | 0 | 0% |
| Telephone Services - 7897 | 400 | 299 | 440 | 450 | 50 | 13% |
| Total Other Charges | 2,300 | 1,976 | 2,508 | 2,575 | 275 | 12% |

| | | | | | | |
|----------------------------------|----------------|----------------|----------------|----------------|----------------|--------------|
| Contingency Reserve - 9600 | 0 | 0 | 0 | 10,000 | 0 | 0 |
| Total Contingency Reserve | 191,891 | | 213,870 | 0 | 223,870 | 16.7% |
| Total Exp/Appropriations | 455,490 | 311,891 | 439,463 | 616,207 | 160,717 | 35.3% |
| Net Financial Impact | 0 | 92,920 | 21,979 | 0 | 0 | 0.0% |

*\$10,000 contingency will be added to reserves in FY 22/23. The estimated contingency reserve balance will be \$220,000

ATTACHMENT C