Isla Vista Community Services District 2022-2023 DRAFT FINAL Budget

						IVCSD Programs							
Isla Vista Community Services District		**2020-2021 Actuals (Audited)**	**2021-2022 Adjusted**	**2021-2022 Estimated Actuals**	**2022-2023 Proposed Total**	**Operations**	**Community Programs**	**Housing**	**Safety**	**Parking**	**Public Works / Graffiti**	**Community Planning**	**Unallocated**
Source of Funds													
Taxes													
Account	**Item**												
3135	Utility User Tax	$ 1,015,575.00	$ 1,024,000.00	$ 1,168,869.39	$ 1,185,000.00								
	Taxes	$ 1,015,575.00	$ 1,024,000.00	$ 1,168,869.39	$ 1,185,000.00								
Charges for Services													
Account	**Item**												
	Reservations	$ -	$ -	$ 1,750.00									
5105	Charges for Services	$ 15,100.00	$ 15,100.00	$ 15,100.00	$ 15,100.00		$ 15,100.00						
	Charges for Services Revenue	$ 15,100.00	$ 15,100.00	$ 16,850.00	$ 15,100.00	$ -	$ 15,100.00	$ -	$ -	$ -	$ -	$ -	$ -
Use of Money and Property													
Account	**Item**												
3380	Interest Income	$ 5,935.00	$ -	$ 7,593.10	$ -								
3381	Unrealized Gain/Loss	$ (6,807.00)		$ (480.22)	$ -								
	Use of Money and Property Revenue	$ (872.00)	$ -	$ 7,112.88	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenue - State													
Account	**Item**												
3750	State-Emergency Assistance		$ -	$ 53,063.89	$ -								
4310	State Grant		$ 115,000.00	$ 72,953.98	$ 113,771.97	$ 6,000.00				$ 107,771.97			
	Intergovernmental State Revenue	$ -	$ 115,000.00	$ 126,017.87	$ 113,771.97	$ -	$ -	$ -	$ -	$ 107,771.97	$ -	$ -	$ -
Intergovernmental Revenue - Other													
Account	**Item**												
4840	Other Governmental Agencies	$ 200,500.00	$ 185,000.00	$ 215,241.92	$ 260,366.00		$ 55,000.00		$ 74,166.00	$ 131,200.00			
	Intergovernmental Other Revenue	$ 200,500.00	$ 185,000.00	$ 215,241.92	$ 260,366.00	$ -	$ 55,000.00	$ -	$ 74,166.00	$ 131,200.00	$ -	$ -	$ -
Miscellaneous Revenue													
Account	**Item**												
5892	Grants	$ 42,858.00	$ -	$ 3,000.00	$ -								
	Refunds		$ -	$ 247.00									
	Sponsorships	$ -	$ -	$ -	$ 10,000.00		$ 10,000.00						
	Miscellaneous Revenue	$ 42,858.00	$ -	$ 3,247.00	$ 10,000.00	$ -	$ 10,000.00	$ -	$ -	$ -	$ -	$ -	$ -
Decrease to Fund Balance													

Isla Vista Community Services District 2022-2023 DRAFT FINAL Budget

						IVCSD Programs							
Isla Vista Community Services District		**2020-2021 Actuals (Audited)**	**2021-2022 Adjusted**	**2021-2022 Estimated Actuals**	**2022-2023 Proposed Total**	**Operations**	**Community Programs**	**Housing**	**Safety**	**Parking**	**Public Works / Graffiti**	**Community Planning**	**Unallocated**
Account	**Item**												
9601	Residual Fund Balance-Inc/Dec	$ -	$ 121,514.34	$ 68,690.96	$ 229,923.38		$ 33,000.00	$21,489.00	$ 21,834.38	65,600		88,000	
	Decrease to Fund Balance	$ -	$ 121,514.34	$ 68,690.96	$ 229,923.38	$ -	$ 33,000.00	$ 21,489.00	$ 21,834.38	$ 65,600.00	$ -	$ 88,000.00	$ -
	Source of Funds	$ 1,273,161.00	$ 1,460,614.34	$ 1,606,030.02	$ 1,814,161.35	$ -	$ 113,100.00	$ 21,489.00	$ 96,000.38	$ 304,571.97	$ -	$ 88,000.00	$ -

						IVCSD Programs							
Isla Vista Community Services District		**2019-2020 Actuals (Audited)**	**2020-2021 Adjusted**	**2020-2021 Estimated Actuals**	**2020-2021 Proposed Total**	**Operations**	**Community Programs**	**Housing**	**Safety**	**Parking**	**Public Works / Graffiti Abatement**	**Community Planning**	**Unallocated**
Use of Funds													
Salaries and Employee Benefits													
Account	**Item**												
6100	Regular Salaries		$ 337,000.00	$ 261,098.69	$ 407,800.00	$ 206,200.00	$ 134,400.00				$ 67,200.00		
6200	Extra Help and/or Labor		$ 62,000.00	$ 35,000.00	$ 175,000.00	$43,000.00	$ 54,000.00	$ 10,000.00			$ 68,000.00		
6210	Commissioner/Director/Trustee		$ 26,208.00	$ 14,000.00	$ 26,208.00	$ 26,208.00							
6400	Retirement Contribution		$ 30,370.00	$ 23,428.88	$ 35,824.00	$ 21,528.00	$ 8,248.00				$ 6,048.00		
6500	FICA Contribution		$ 26,362.90	$ 20,598.54	$ 37,758.50	$ 17,075.30	$ 11,680.80	$ 620.00			$ 8,382.40		
6550	FICA/Medicare		$ 6,165.52	$ 4,922.23	$ 8,830.62	$ 3,993.42	$ 2,731.80	$ 145.00			$ 1,960.40		
6600	Health Insurance Contrib		$ 56,906.00	$ 47,202.55	$ 71,890.84	$ 33,355.92	$ 25,756.96				$ 12,777.96		
6700	Unemployment Ins Contribution		$ 19,623.98	$ 13,391.00	$ 28,320.38	$ 13,729.58	$ 7,027.20	$ 540.00			$ 7,023.60		
6900	Workers Compensation		$ 7,600.00	$ 7,200.00	$ 12,000.00	$ 4,800.00	$ 4,800.00	$ -			$ 2,400.00		
	Salaries and Employee Benefits	$ 234,090.00	$ 572,236.40	$ 426,841.89	**$ 803,632.34**	**$ 369,890.22**	**$ 248,644.76**	**$ 11,305.00**	**$ -**	**$ -**	**$ 173,792.36**	$ -	$ -
Services and Supplies													
Account	**Item**												
7362	Building Maintenance		$ -	$ -	$ -	$ -							
7801	Electricity		$ -	$ -	$ -		$ -						
7802	Natural Gas		$ -	$ -	$ -		$ -						
7803	Water		$ -	$ -	$ -		$ -						
7804	Refuse		$ -	$ -	$ -		$ -						
7070	Household Supplies		$ -	$ -	$ -		$ -						

Isla Vista Community Services District 2022-2023 DRAFT FINAL Budget

						IVCSD Programs							
Isla Vista Community Services District		**2020-2021 Actuals (Audited)**	**2021-2022 Adjusted**	**2021-2022 Estimated Actuals**	**2022-2023 Proposed Total**	**Operations**	**Community Programs**	**Housing**	**Safety**	**Parking**	**Public Works / Graffiti**	**Community Planning**	**Unallocated**
7080	Janitorial Services		$ -	$ 2,500.00	$ 18,500.00		$ 18,500.00						
7121	Operating Supplies		$ -	$ -	$ -		$ -						
7125	Elevator Maintenance		$ -	$ -	$ -		$ -						
7181	Landscape Maintenance		$ -	$ -	$ 3,600.00		$ 3,600.00						
7203	Pest Control Services		$ -	$ -	$ 1,125.00		$ 1,125.00						
7005	Advertising/Marketing Expense		$ 16,000.00	$ 11,000.00	$ 33,000.00	$ 25,000.00	$ 5,000.00	$ -	$ 1,000.00	$ -	$ 2,000.00	$ -	
7050	Communications		$ 12,800.00	$ 12,800.00	$ 12,800.00	$ 5,000.00					$ 7,800.00		
7120	Equipment Maintenance		$ 3,300.00	$ 5,000.00	$ 13,300.00		$ 3,300.00				$ 10,000.00		
7124	IT Software Maintenance		$ 2,450.00	$ 2,450.00	$ 2,450.00	$ 2,000.00	$ 450.00	$ -					
7324	Audit and Accounting Fees		$ 8,500.00	$ 8,500.00	$ 8,500.00	$ 8,500.00							
7347	Furniture/Fixtures		$ -	$ 3,000.00	$ 15,000.00	$ -	$ 15,000.00						
7430	Membership Dues		$ 2,100.00	$ 4,354.00	$ 4,500.00	$ 4,500.00							
7450	Office Expense		$ 4,000.00	$ 9,000.00	$ 4,000.00	$ 4,000.00							
7453	Copier Expense		$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 1,500.00							
7460	Professional & Special Service		$ 77,000.00	$ 29,000.00	$ 90,000.00	$ -	$ 85,000.00				$ 5,000.00		
7546	Administrative Expense		$ 1,800.00	$ 1,800.00	$ 1,800.00	$ 1,800.00							
7507	ADP Payroll Fees		$ 6,000.00	$ 5,500.00	$ 6,000.00	$ 6,000.00							
7508	Legal Fees		$ 50,000.00	$ 59,000.00	$ 63,000.00	$ 63,000.00							
7510	Contractual Services		$ 649,000.00	$ 482,102.50	$ 655,771.97	$ 45,000.00	$ 110,000.00	$ 10,000.00	$ 95,000.00	$ 304,771.97	$ 3,000.00	$88,000.00	
7530	Publications & Legal Notices		$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,000.00							
7653	Training Fees & Supplies		$ 3,000.00	$ 2,000.00	$ 3,000.00	$ 3,000.00							
7730	Transportation & Travel		$ 1,000.00	$ -	$ 1,000.00	$ 1,000.00							
7850	Rents/Leases-Structure		$ 30,300.00	$ 30,300.00	$ 30,300.00	$ -	$ 30,300.00						
	Services and Supplies	**$ 469,359.00**	**$ 869,750.00**	**$ 670,806.50**	**$ 970,146.97**	**$ 171,300.00**	**$ 241,975.00**	**$ 10,000.00**	**$ 96,000.00**	**$ 304,771.97**	**$ 27,800.00**	**$ 88,000.00**	**$ -**
Other Charges													
Account	**Item**												
7895	Liability Insurance		$ 18,000.00	$ 17,626.00	$ 20,000.00	$16,000.00	$ 4,000.00						
	Other Charges	**$ 11,133.00**	**$ 18,000.00**	**$ 17,626.00**	**$ 20,000.00**	**$ 16,000.00**	**$ 4,000.00**						
Capital Assets													

Isla Vista Community Services District 2022-2023 DRAFT FINAL Budget

						IVCSD Programs							
Isla Vista Community Services District		**2020-2021 Actuals (Audited)**	**2021-2022 Adjusted**	**2021-2022 Estimated Actuals**	**2022-2023 Proposed Total**	**Operations**	**Community Programs**	**Housing**	**Safety**	**Parking**	**Public Works / Graffiti**	**Community Planning**	**Unallocated**
Account	**Item**												
8300	Equipment				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8200	Structures & Improvements		$ -		$ 18,000.00		$ 18,000.00				$ -		
	Capital Assets	**$ -**	**$ -**	**$ -**	**$ 18,000.00**	**$ -**	**$ 18,000.00**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Increase to Fund Balance													
Account	**Item**												
9601	Residual Fund Balance-Inc/Dec	$ -	$ -		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Increase to Fund Balances	$ -	$ -		**$ -**		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
						Operations	**Community Programs**	**Housing**	**Safety**	**Parking**	**Public Works / Graffiti Abatement**	**Community Planning**	**Unallocated**
	Use of Funds	$ 714,582.00	$ 1,459,986.40	$ 1,115,274.39	$ 1,811,779.31	$ 557,190.22	$ 512,619.76	$ 21,305.00	$ 96,000.00	$ 304,771.97	$ 201,592.36	$ 88,000.00	$ -
						31%	28%	1%	5%	17%	11%	5%	0%
	Net Financial Impact	$ 558,579	$ 627.94	$ 490,755.63	$ 2,382.04	$ (557,190.22)	$ (399,519.76	$ 184.00	$ 0.38	$ (200.00)	$ (201,592.36	$ -	$ -
	Beginning Fund Balance	$ 1,072,436.00	$ 1,631,015	$ 1,631,015.00	$ 2,053,079.67								
	Increase in Fund Balance	$ 558,579	$ 627.94	$ 490,755.63	$ 2,382.04								
	Decrease in Fund Balance	$ -	$ 121,514.34	$ 68,690.96	$ 229,923.38								
	Ending Fund Balance	$ 1,631,015	$ 1,510,128.60	$ 2,053,079.67	$ 1,825,538.33								