

						IVCSD Programs									
Isla Vista Community Services District		2024-2025 Actuals (UnAudited)	25-26 Budget	2025-2026 Unaudited Actuals	2026-2027 Total	Delta 25-26 budget to 26-27 budget	Delta 25-26 actuals to 26-27 budget	Operations	Community Programs	Housing	Safety	Parking	Public Works / Graffiti	Community Planning	Unallocated
Source of Funds															
Taxes															
Account	Item														
3135	Utility User Tax	\$ 1,470,962	\$ 1,530,000	\$ 1,548,210	\$ 1,659,376										
	Taxes	\$ 1,470,962	\$ 1,530,000	\$ 1,548,210	\$ 1,659,376	\$ 129,376	\$ 111,166								
Charges for Services															
Account	Item														
	Reservations	\$ 25,516	\$ 30,000		\$ 40,000										
5105	Charges for Services	\$ 15,100	\$ 15,100		\$ 15,100										
	Charges for Services Revenue	\$ 40,616	\$ 45,100	\$ -	\$ 55,100	\$ 10,000	\$ 55,100								
Use of Money and Property															
Account	Item														
3380	Interest Income	\$ 51,076	\$ 30,000		\$ 30,000										
3381	Unrealized Gain/Loss			\$ -	\$ -										
	Use of Money and Property Revenue	\$ 51,076	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ 30,000								
Intergovernmental Revenue - State															
Account	Item														
3750	State-Emergency Assistance			\$ -	\$ -										
4310	State Grant				\$ -										
	Intergovernmental State Revenue	\$ -			\$ -										
Fines, Forfeitures, and Penalties															
Account	Item														
3335	Parking Violations				\$ 120,000							\$ 120,000			
	Fines, Forfeitures, and Penalties	\$ -			\$ 120,000	\$ 120,000	\$ 120,000								
Intergovernmental Revenue - Other															
Account	Item														
4840	Other Governmental Agencies	\$ 211,073	\$ 200,000		\$ 200,000										
	Intergovernmental Other Revenue	\$ 211,073	\$ 200,000		\$ 200,000	\$ -	\$ 200,000								
Miscellaneous Revenue															
Account	Item														
5892	Grants														
5860	Other Sales	\$ 3,926	\$ 5,000		\$ 5,000										
5770	County Contribution (Loan)														
	Refunds	\$ 2,967	\$ -		\$ -										
	Sponsorships	\$ 10,000	\$ 5,000		\$ 160,000										
	Miscellaneous Revenue	\$ 16,892	\$ 10,000	\$ -	\$ 165,000	\$ 155,000	\$ 165,000								
Decrease to Fund Balance															

	\$ Goals (based on	Year End 17-18	Year End 18-19	Year End 19-20	Year End 20-21	Year End 21-22	Year End 22-23	Year End 23-24	Year End 24-25	Year End 25-26	Year End 26-27
Fund Balance - Total		\$57,780	\$575,762	\$1,072,436	\$1,631,015	\$1,954,436	\$2,195,303	\$1,967,238	\$1,843,278	\$1,851,278	\$1,601,311
Assigned Fund Balance		\$50,726	\$59,664	\$76,761	\$112,015	\$59,140	\$27,457	\$61,274	\$311,274	\$250,000	\$170,000
<i>Mediation Program</i>		\$26,828	\$26,856	\$21,489	\$21,489	\$21,489	\$20,162	\$18,921	\$18,921		\$0
<i>Safety Stations</i>		\$18,898	\$18,862	\$15,907	\$21,834	\$37,651	\$7,296	\$41,411	\$41,411		\$0
<i>Graffiti Abatement</i>		\$5,000	\$8,000	\$0	\$0	\$0	\$0	\$0			
<i>Internship</i>		\$0	\$5,946	\$0	\$0	\$0	\$0	\$0			
<i>Interpersonal Investigator</i>		\$0	\$0	\$0	\$31,423	\$0	\$0	\$942	\$942		
<i>Move Out</i>											
<i>Parking</i>									\$250,000	\$250,000	\$170,000
<i>ASUCSB Compost Grant</i>				\$39,366	\$37,268	\$0	\$0	\$0			
Restricted		\$0	\$1,845	\$1,773	\$480	\$0	\$0	\$0	\$0	\$0	\$0
CSD Committed Fund Balance + Undesignated Fund Balance		\$7,054	\$514,253	\$993,901	\$1,518,520	\$1,895,296	\$2,167,846	\$1,905,964	\$1,532,005	\$1,601,278	\$1,431,311
<i>Short term strategic 9840</i>		\$0	\$140,000	\$140,000	\$140,000	\$168,000	\$0	\$0	\$0	\$0	
<i>Capital Maintenance of Structures and Equipment - 9851</i>		\$0	\$56,000	\$56,000	\$56,000	\$73,000	\$73,405	\$110,498	\$0	\$100,434	\$123,886
<i>Self Insurance 9845</i>		\$0	\$111,000	\$111,000	\$111,000	\$146,000	\$146,810	\$220,997	\$0	\$200,867	\$247,773
<i>Accumulative Capital Outlay - 9830</i>		\$0	\$207,253	\$304,000	\$354,000	\$307,000	\$406,260	\$403,572	\$428,435	\$459,000	\$497,813
<i>Long term strategic 9840</i>		\$0	\$0	\$281,000	\$281,000	\$336,000	\$677,100	\$672,620	\$714,058	\$765,000	\$829,688
Total CSD Committed Fund Balance		\$0	\$514,253	\$892,000	\$942,000	\$1,030,000	\$1,303,575	\$1,407,687	\$1,142,493	\$1,525,301	\$1,699,160
CSD Undesignated Fund Balance		\$7,054	\$0	\$101,901	\$576,520	\$865,296	\$864,271	\$498,277	\$389,511	\$75,977	-\$267,849
UCSB Undesignated/Unrequested Fund Balance			\$93,660	\$102,622	\$102,122	\$87,880	\$208,531	\$0	\$0	\$0	
Undesignated Funds Available		\$7,054	\$93,660	\$204,523	\$678,642	\$953,176	\$1,072,802	\$498,277	\$389,511	\$75,977	

Isla Vista Community Services District 26-27 Program Budgets

Program	Subprogram	Account	Item	Budget 26-27	Variance from 25-26 to 26-27	25-26 Budgeted
2000 - Operations				\$729,538	\$65,279	\$664,258
	2001 OPS-Staff			\$529,955	\$22,109	\$507,846
		6100	Regular Salaries	\$299,191	\$22,819	\$276,373
		6200	Extra Help and/or Labor	\$10,000	-\$10,000	\$20,000
		6500	FICA Contribution	\$19,170	\$795	\$18,375
		6550	FICA/Medicare	\$4,483	\$186	\$4,297
		6400	Retirement Contribution	\$26,927	\$2,054	\$24,874
		6700	Unemployment Ins Contribution	\$6,184	\$256	\$5,927
		6600	Health Insurance Contrib	\$40,000	\$5,000	\$35,000
		6900	Workers Compensation	\$19,000	\$1,000	\$18,000
		7510	Contractual Services	\$30,000	\$0	\$30,000
		7508	Legal Fees	\$75,000	\$0	\$75,000
	2002 Comms (Defunct)					
	2003 - OPS Office			\$36,900	\$10,900	\$26,000
		7653	Training Fees & Supplies	\$5,000	\$2,000	\$3,000
		7050	Communications	\$8,000	\$0	\$8,000
		7450	Office Expense	\$4,000	\$0	\$4,000
		7080	Janitorial Services	\$7,000		\$7,000
		7453	Copier Expense	\$4,400	\$400	\$4,000
		7580	Rent	\$8,500	\$8,500	\$0
		7730	Transportation & Travel		\$0	\$0
	2004 - OPS Admin			\$135,270	\$32,270	\$103,000
		7324	Audit and Accounting Fees	\$8,500	\$0	\$8,500
		7507	ADP Payroll Fees	\$7,000	\$0	\$7,000
		7510	Contractual Services	\$20,000	\$20,000	\$0
		7546	Administrative Expense	\$18,000	\$4,500	\$13,500
		7895	Liability Insurance	\$81,770	\$7,770	\$74,000
	2005 - OPS Board			\$27,413	\$0	\$27,413
		6210	Commissioner/Director/Trustee	\$25,000	\$0	\$25,000
		6500	FICA Contribution	\$1,550	\$0	\$1,550
		6550	FICA/Medicare	\$363	\$0	\$363
		6700	Unemployment Ins Contribution	\$500	\$0	\$500
3000 - Community Programs				\$997,673	\$356,840	\$640,833

Isla Vista Community Services District 26-27 Program Budgets						
Program	Subprogram	Account	Item	Budget 26-27	Variance from 25-26 to 26-27	25-26 Budgeted
	3001 - Isla Vista Community Center and Community Room			\$270,199	\$72,890	\$197,308
		6100	Regular Salaries	\$67,538	\$5,331	\$62,207
		6200	Extra Help and/or Labor	\$10,000	\$10,000	\$0
		6500	FICA Contribution	\$4,807	\$951	\$3,857
		6550	FICA/Medicare	\$1,124	\$222	\$902
		6400	Retirement Contribution	\$6,078	\$480	\$5,599
		6700	Unemployment Ins Contribution	\$1,551	\$307	\$1,244
		6600	Health Insurance Contrib	\$20,000	\$2,500	\$17,500
		6900	Workers Compensation		\$0	
		7005	Advertising/Marketing Expense		-\$500	\$500
		7460	Professional & Special Service	\$35,000	-\$1,000	\$36,000
		7510	Contractual Services	\$14,000		\$10,000
		7580	Rents/Leases-Structure	\$15,100	-\$8,500	\$23,600
		7080	Janitorial Services	\$40,000	\$10,000	\$30,000
		7347	Furniture/Fixtures	\$50,000	\$47,000	\$3,000
		7181	Landscape Maintenance		\$0	
		7120	Equipment	\$3,000		\$1,000
			Water	\$1,000		\$1,000
		7203	Pest Control Services	\$1,000	\$100	\$900
	3002 - Special Projects			\$0	\$0	\$0
		7510	Contractual Services	\$0	\$0	\$0
	3003 - Survivor Resource Center			\$22,000	-\$3,000	\$25,000
		7580	Rents/Leases-Structure	\$8,500		\$8,500
		7460	Professional & Special Service	\$13,500	-\$3,000	\$16,500
	3004 - Program Development			\$0	\$0	\$0
		7510	Contractual Services	\$0	\$0	\$0
	3005 - Community Garden			\$30,000	\$0	\$30,000
		7460	Professional & Special Service	\$30,000	\$0	\$30,000
	3007 - Community Festival			\$301,000	\$192,000	\$109,000
		7510	Contractual Services	\$301,000	\$192,000	\$109,000
	3008 - Community Engagement			\$368,974	\$93,950	\$275,025
		6100	Regular Salaries	\$226,557	\$59,376	\$167,181
		6200	Extra Help and/or Labor	\$10,000	\$0	\$10,000
		6500	FICA Contribution	\$14,667	\$3,681	\$10,985
		6550	FICA/Medicare	\$3,430	\$861	\$2,569
		6400	Retirement Contribution	\$20,390	\$5,344	\$15,046
		6700	Unemployment Ins Contribution	\$4,731	\$1,188	\$3,544
		6600	Health Insurance Contrib	\$55,000	\$20,000	\$35,000
		6900	Workers Compensation		\$0	

Isla Vista Community Services District 26-27 Program Budgets						
Program	Subprogram	Account	Item	Budget 26-27	Variance from 25-26 to 26-27	25-26 Budgeted
		7005	Advertising/Marketing Expense	\$25,500	\$3,500	\$22,000
		7430	Membership Dues	\$5,500	\$0	\$5,500
		7530	Publications & Legal Notices	\$500	\$0	\$500
		7124	IT Software Maintenance	\$2,700	\$0	\$2,700
	3008 - Vending Machine			\$5,500	\$1,000	\$4,500
		7510	Contractual Services	\$5,500	\$1,000	\$4,500
4000 - Housing				\$35,500	\$14,900	\$20,600
	4001 - Rental Housing Mediation			\$35,500	\$14,900	\$20,600
		7005	Advertising/Marketing Expense	\$4,500	\$2,900	\$1,600
		7123	IT Hardware Maintenance		\$0	\$0
		7510	Contractual Services	\$31,000	\$12,000	\$19,000
		6200	Extra Help and/or Labor		\$0	
		6500	FICA Contribution		\$0	
		6550	FICA/Medicare		\$0	
		6700	Unemployment Ins Contribution		\$0	
		6900	Workers Compensation		\$0	
5000 - Public Safety				\$86,300	-\$19,700	\$106,000
	5001 - Safety Stations			\$84,300	-\$20,200	\$104,500
		7005	Advertising/Marketing Expense	\$4,300	-\$200	\$4,500
		7510	Contractual Services	\$80,000	-\$20,000	\$100,000
	5002 - Interpsonal Violence Investigator			\$0	\$0	
		7510	Contractual Services	\$0	\$0	
	5003 - IV Safe			\$2,000	\$500	\$1,500
		7005	Advertising/Marketing Expense	\$2,000	\$500	\$1,500
6000 Parking				\$200,132	\$52,755	\$147,378
	6001 - Parking Study			\$0	\$0	\$0
		7510	Contractual Services			
		6100	Regular Salaries			
		6200	Extra Help and/or Labor			
		6500	FICA Contribution			
		6550	FICA/Medicare			
		6600	Health Insurance Contrib			

Isla Vista Community Services District 26-27 Program Budgets						
Program	Subprogram	Account	Item	Budget 26-27	Variance from 25-26 to 26-27	25-26 Budgeted
		7005	Advertising/Marketing Expense	\$3,000.00	\$0	\$3,000.00
		7120	Equipment	\$2,500.00	\$1,500	\$1,000.00
		7050	Communications		\$0	
		7510	Contractual Services	\$5,000.00	-\$11,000	\$16,000.00
	7002 - Infrastructure (Lighting, Sidewalks, Street Trees, Gutters)			\$23,000	\$15,000	\$8,000
		7510	Contractual Services	\$8,000	\$0	\$8,000
		8200	Structures & Improvements	\$15,000	\$15,000	\$0
	7003 - Public Art			\$10,000	\$10,000	\$0
		7460	Professional & Special Service	\$10,000	\$10,000	\$0
	7004 - Move Out			\$33,500	\$2,500	\$31,000
		7005	Advertising/Marketing Expense	\$1,500		\$2,000
		7460	Professional & Special Service	\$32,000	\$3,000	\$29,000
	7005 - Community Compost Collective			\$38,595	-\$16,300	\$54,895
		6100	Regular Salaries	\$0	\$0	\$0
		6200	Extra Help and/or Labor	\$30,000	\$0	\$30,000
		6500	FICA Contribution	\$1,860	\$0	\$1,860
		6550	FICA/Medicare	\$435	\$0	\$435
		6400	Retirement Contribution	\$0	\$0	\$0
		6600	Health Insurance Contrib		-\$17,500	\$17,500
		6700	Unemployment Ins Contribution	\$600	\$0	\$600
		6900	Workers Compensation		\$0	
		7005	Advertising/Marketing Expense	\$0	\$0	\$0
		7123	IT	\$0	\$0	\$0
		7510	Contractual Services	\$2,500	\$2,500	\$0
		7120	Equipment	\$3,200	-\$1,300	\$4,500
	7006 - Tree Program			\$1,500	\$0	\$1,500
		7005	Advertising/Marketing Expense			
		7460	Professional & Special Service	\$1,500	\$0	\$1,500
	7007 - Bike/Shed			\$11,693	-\$6,579	\$18,272
		6200	Extra Help and/or Labor	\$2,000	-\$6,000	\$8,000
		6500	FICA Contribution	\$124	-\$372	\$496
		6550	FICA/Medicare	\$29	-\$87	\$116
		6700	Unemployment Ins Contribution	\$40	-\$120	\$160
		7580	Rent	\$7,500	\$0	\$7,500
		7120	Equipment	\$2,000	\$0	\$2,000
	8000 - Community Planning			\$0		\$0

Isla Vista Community Services District 26-27 Program Budgets						
Program	Subprogram	Account	Item	Budget 26-27	Variance from 25-26 to 26-27	25-26 Budgeted
	8001 - Isla Vista Community Plan			\$0	\$0	\$0
		7005	Advertising/Marketing	\$0	\$0	\$0
		7510	Contractual Services	\$0	\$0	\$0
Total Program Expenditures				\$2,477,729	\$469,054	\$2,008,674
Reserve Allocation				\$0		\$0
Total Expenditures				\$2,477,729	\$469,054	\$2,008,674
					\$0	