



## **2020-2021 Isla Vista Community Services District Budget**

## **District Overview**

**Vision:** For Isla Vista, By Isla Vista, Building the Community we Deserve

**Mission:** The Isla Vista Community Services District aims to improve the resources available to the community, ensure a high quality of life and level of public safety, and provide a local voice to the people of Isla Vista. The District will work to prioritize community engagement as it delivers localized public services and maximizes the resources available to the community.

### **Board of Directors:**

<b>Board Member</b>	<b>Title</b>	<b>Term</b>
Spencer Brandt	President	2017-2022
Robert Geis	Vice President, County Representative	2017-2021
Kristie Nguyen	Director	2019-2020
Ethan Bertrand	Director	2017-2020
Jay Freeman	Director	2017-2022
Jon Hedges	Director	2017-2020
George Thurlow	Director, UCSB Representative	2017-2021

**Board Meetings:** 2nd and 4th Tuesdays of each month at 6pm

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June 23, 2020

## 2020-2021 Budget Transmittal Letter

Members of the Isla Vista Community Services District Board of Directors:

I submit to you the 2020-2021 District Budget for review, amendment, and adoption. This Budget represents continued commitment to our prior budget goals: providing excellent public services, establishing robust human capital, and maintaining strong fiscal health by building our reserves. This next fiscal year will represent considerable growth of our organization's services to the community and some challenges posed by the COVID-19 pandemic. Above all, we must remain adaptive as the situation unfolds. In summary:

Revenues: \$1,361,608

Revenues are expected to be higher this year at \$933,000 due to now having the Utility User Tax more fully implemented. The District will draw \$191,000 from the \$200,000 available this fiscal year from UC Santa Barbara and utilize \$56,708.45 in remaining fund balance from prior years' funding by UCSB. In anticipation of the District taking on a primary role for 970 Embarcadero Del Mar, rental income of \$142,000 is projected to be available to the District..

Expenditures: \$1,261,326

Funding for the opening of the Isla Vista Community Center represents the most significant change in expenditures along with expansion of many Community Programs, now totalling 40% of the budget. Public safety represents 19%, Public Works & Graffiti Abatement at 9%, Housing and Parking at 2% each, and Community Planning at 3%. Operations comprise 25% of spending.

Fund Balance: \$100,000

As the District takes on responsibility for physical facilities, the Board has determined it is very important to set aside significant funds each year for the long term maintenance of 970 and 976 Embarcadero Del Mar

Sincerely,  
Jonathan Abboud, General Manager

## **Budget Process**

The Finance Ad Hoc Committee underwent an inclusive budget process to solicit community input in the formation of the 2020-2021 Budget. This represents the first iteration of the budget process as the District gains capacity to conduct a more robust operation in the future.

### Principal Activities:

1. Budget Priorities Survey - The Finance Committee developed a survey intended to capture the priorities of residents, get feedback on current services, and brainstorm new services the District may explore. 35 residents responded to the survey.
2. Phone banking - District interns while calling residents of Isla Vista about the 2020 Census also shared the 2019-2020 Budget Priorities Survey.
3. May 11 Budget Forum - About 15 people attended a forum hosted by our Finance Committee to discuss the budget as currently being developed and explore the community's needs and ideas.
4. Community Budget Input Report - District interns prepared a report on data collected by the above sources that can be found here: [2020-2021 Budget Survey Report](#)

## Revenues

The District's \$1,361,608 in revenue is raised from the following sources:

### Utility User's Tax - \$933,000

This is the District's primary and independent revenue source, passed in June 2018 by the voters of the District. With the tax now fully implemented there will be a full 12 months of revenue collected, though it may be affected by density reduction in Isla Vista due to COVID-19 and online classes at both UC Santa Barbara and Santa Barbara City College. At least three utility providers plan to increase rates during 2020-2021 that will have a measurable effect on revenues, but this is not reflected in our projections:

		2020-2021 Projection	Variance from 19-20
<b>UUT</b>			
Electricity		\$235,885.87	\$0.00
Gas		\$114,899.52	-\$877.18
Water		\$212,455.70	\$2,704.64
Trash		\$265,989.11	\$0.00
Sewage		\$103,278.00	\$2,938.69
<b>Total UUT</b>		\$932,508.20	

### UC Santa Barbara 2020-2021 Grant - \$191,000

For FY 17-18 through 23-24 UC Santa Barbara has pledged \$200,000/yr to mutually agreed upon projects with the District. Unused fund balance may be carried over to future years, but remains with UCSB until requested. For the 20-21 Budget the District will request \$191,000 to fund the costs of the Sexual Assault & Interpersonal Violence Prevention and Investigations Program and the Isla Vista Safety Stations Program.

### Residual Fund Balance 1 - \$56,708

This portion of the fund balance represents unspent allocations from UC Santa Barbara for specific programs. In an effort to ensure the funds are spent in accordance with our grant, and to maximize future years' allocations, the District will use these funds to operate the respective programs.

**Grants / Residual Fund Balance 2 - \$38,900**

This portion of the fund balance represents unspent allocations from Isla Vista Community Relations grant to operate the Compost Collective, which spans between two fiscal years.

**Charges for Services - \$142,000**

The District plans to lease space and collect rent from tenants at 970 Embarcadero Del Mar.

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## Expenditures by Program

The District structures itself around eight programs:

- 1000 - Reserves
- 2000 - Operations
- 3000 - Community Programs
- 4000 - Housing
- 5000 - Public Safety
- 6000 - Parking
- 7000 - Public Works & Graffiti Abatement
- 8000 - Community Planning

**Program 2000 - Operations: \$339,609**

*Program 2001 - Staff: \$265,759*

The District's staff consists of the General Manager, Assistant General Manager, District Counsel, and three interns. The District provides health insurance benefits to its full time employees along with a retirement contribution.

2001 OPS-Staff			\$265,759.00
	6100	Regular Salaries	\$150,000.00
	6200	Extra Help and/or Labor	\$20,000.00
	6400	Retirement Contribution	\$4,500.00
	6500	FICA Contribution	\$10,540.00
	6550	FICA/Medicare	\$2,465.00
	6600	Health Insurance Contrib	\$19,200.00
	6700	Unemployment Ins Contribution	\$5,454.00
	6900	Workers Compensation	\$3,600.00
	7508	Legal Fees	\$50,000.00



*Program 2002 - Communications and Public Relations: \$12,400*

The District Communications and Public Relations Programs funds our ability to maintain relationships with the public at large and membership in the California Special District Association. The District's website, internet, general advertising, and official noticing costs are captured in this budget.

2002 - OPS Comms			\$12,400.00
	7005	Advertising/Marketing Expense	\$5,000.00
	7050	Communications	\$2,300.00
	7430	Membership Dues	\$2,100.00
	7530	Publications & Legal Notices	\$1,000.00
	7123	IT Hardware Maintenance	\$2,000.00

*Program 2003 - Office: \$9,500*

As the District and staff expands during the COVID-19 pandemic this budget will be critical in the coming year to provide supplies to facilitate smoothly working from home along with professional development for staff through training.

2003 - OPS Office			\$9,500.00
	7653	Training Fees & Supplies	\$3,000.00
	7450	Office Expense	\$4,000.00
	7453	Copier Expense	\$1,500.00
	7730	Transportation & Travel	\$1,000.00

*Program 2004 - Administrative: \$33,100*

These costs represent mandatory fees and charges the District undertakes for a payroll system, insurance, audits, and our accounting system with the County of Santa Barbara. The cost of the 2020 Board of Directors election is also included in the budget this year.

2004 - OPS Admin			\$33,100.00
	7324	Audit and Accounting Fees	\$6,200.00
	7507	ADP Payroll Fees	\$6,000.00

	7510	Contractual Services	\$14,000.00
	7895	Liability Insurance	\$6,900.00

*Program 2005 - Board: \$18,850*

In order to allow for greater and equitable public participation on the Board of Directors, the District compensates Directors \$100 for each meeting attended.

2005 - OPS Board			\$18,850.00
	6210	Commissioner/Director/Trustee	\$16,800.00
	6500	FICA Contribution	\$1,100.00
	6550	FICA/Medicare	\$250.00
	6700	Unemployment Ins Contribution	\$700.00

**Program 3000 - Community Programs: \$544,142.50**

*Program 3001 - Isla Vista Community Center and Community Room: \$398,147.50*

Managing, operating, and programming the Community Center as it opens this fiscal year, building upon our work with the Community Room, represents the largest area of expenditures for the District. This budget includes funding for two staff positions (AGM-Community Programs and a Community Engagement Coordinator) along with funds for programming, operating, and maintaining both facilities.

3001 - Isla Vista Community Center and Community Room			\$398,147.50
	6100	Regular Salaries	\$115,000.00
	6200	Extra Help and/or Labor	\$0.00
	6400	Retirement Contribution	\$3,450.00
	6500	FICA Contribution	\$7,130.00
	6550	FICA/Medicare	\$1,667.50
	6600	Health Insurance Contrib	\$19,200.00
	6700	Unemployment Ins Contribution	\$2,100.00
	6900	Workers Compensation	\$2,500.00

	7005	Advertising/Marketing Expense	\$5,000.00
	7347	Furniture/Fixtures	\$10,000.00
Grant Writing	7460	Professional & Special Service	\$25,000.00
Programming	7460	Professional & Special Service	\$20,000.00
		Property Insurance	\$5,600.00
	7801	Electricity	\$20,000.00
	7802	Natural Gas	\$2,000.00
	7803	Water	\$5,000.00
	7804	Refuse	\$8,000.00
	7070	Household Supplies	\$1,500.00
	7080	Janitorial Services	\$25,000.00
	7121	Operating Supplies	\$2,600.00
	7125	Elevator Maintenance	\$3,000.00
	7181	Landscape Maintenance	\$3,000.00
	7203	Pest Control Services	\$1,400.00
	7362	Building Maintenance	\$10,000.00
	9601	Residual Fund Balance-Inc/Dec	\$100,000.00

*Program 3002 - Special Projects: \$30,000*

The District maintains this fund to support community projects on a one-time basis throughout the year. This program will be utilized to fund community projects that fall within the District's powers and identified in our participatory budgeting process.

3002 - Special Projects			\$30,000
	7510	Contractual Services	\$30,000

*Program 3003 - Sexual Assault Services: \$3,000*

The District operates the Survivor Resource Center with Standing Together to End Sexual Assault in the backroom to the District Office. This program is meant to provide a baseline of funds to aid in the operation of the SRC.

3003 - Sexual Assault Services			\$3,000.00
	7460	Professional & Special Service	\$3,000.00

*Program 3004 - Program Development: \$0*

The funds in this program are to provide the Board an opportunity to explore the development of new programs and services to be offered by the District either through research, consultation by subject matter experts, or start up costs.

3004 - Program Development			\$0
	7510	Contractual Services	\$0

*Program 3005 - Community Garden: \$19,000*

The District funds a community garden open to the entire community in partnership with the United University Methodist Church and UCSB Edible Campus Program. The garden has a robust community engagement program and funding this year allows for expansion to hire a garden manager and individuals to support its maintenance.

3005 - Community Garden			\$19,000.00
	7460	Professional & Special Service	\$19,000.00

*Program 3006 - Compost Collective: \$38,995*

The District recently absorbed an existing service/organization to now provide a door to door compost collection service to households. The compost collective operates in partnership with IVRPD, the United University Methodist Church, St. Michael's Church, and Associated Students. In 2020-2021 this program is funded by a grant from the ASUCSB Isla Vista Community Relations Committee.

3006 - Community Compost Collective			\$38,995.00
	6100	Regular Salaries	\$0.00
	6200	Extra Help and/or Labor	\$30,000.00
	6500	FICA Contribution	\$1,860.00
	6550	FICA/Medicare	\$435.00
	6700	Unemployment Ins Contribution	\$2,100.00
	7895	Liability Insurance	\$4,000.00

	6900	Workers Compensation	\$600.00
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*Program 3007 - Community Festival: \$55,000*

Pending the progress made with the COVID-19 pandemic, the District has ongoing plans to host a community festival during Deltopia in order to reduce over policing, provide residents with a safe and fun environment, and support the local business community. Lucidity LLC provided consulting services during 2019-2020 for the event and with pledged contributions from UCSB and SBCC Foundation.

3007 - Community Festival			\$55,000.00
	7510	Contractual Services	\$55,000.00

**Program 4000 - Housing: \$33,575**

*Program 4001 - Rental Housing Mediation: \$33,575*

This program maintains a slightly lower total budget to the prior year, but accomplishes its operations in a different manner. A part-time intern/coordinator is dedicated to this program for outreach along with 400 hours of a mediator's time for either mediations or outreach.

4001 - Rental Housing Mediation			\$33,575.00
	7005	Advertising/Marketing Expense	\$1,000.00
	7123	IT Hardware Maintenance	\$1,000.00
	7510	Contractual Services	\$20,000.00
	6200	Extra Help and/or Labor	\$10,000.00
	6500	FICA Contribution	\$620.00
	6550	FICA/Medicare	\$145.00
	6700	Unemployment Ins Contribution	\$410.00
	6900	Workers Compensation	\$400.00

**Program 5000 - Public Safety: \$253,000**

*Program 5001 - Isla Vista Safety Stations: \$59,000*

The current budget allows for two safety stations staffed by UC Police Department's unarmed Community Service Officers on Friday/Saturday nights with a budget for water and other outreach supplies. There is a possibility to shift this program's budget to allow for a third safety station pending negotiations with UCPD. This contract will be considered for renewal August 2020 with Board direction to include provisions for racial equity.

5001 - Safety Stations			\$59,000.00
	7005	Advertising/Marketing Expense	\$2,000.00
	7510	Contractual Services	\$57,000.00

*Program 5002 - Interpersonal Violence Investigator: \$152,000*

The District has a contract with the UC Police Department to provide a dedicated detective in Isla Vista to investigate interpersonal violence crimes, including sexual assault, domestic violence, and stalking, and perform community outreach to prevent such crimes. This contract will be considered for renewal June 2020 with Board direction to include provisions for racial equity.

5002 - Interpersonal Violence Investigator			\$152,000.00
	7460	Professional & Special Service	\$152,000.00

*Program 5003 - Community Policing: \$30,000*

The District maintains this fund to support community policing projects that reduce the need for armed-law enforcement responses to safety, health, and quality of life issues.

5003 - Community Policing			\$30,000.00
	7460	Professional & Special Service	\$30,000.00

*Program 5004 - Social Media Intern: \$12,000*

The District recently agreed to partner with the Isla Vista Foot Patrol to fund this position that will provide the public with more transparency and relevant information from law enforcement.

5004 - Social Media Intern IVFP			\$12,000.00
	7460	Professional & Special Service	\$12,000.00

**Program 6000 - Parking: \$28,000**

This program includes funding to perform a qualitative and quantitative community-led study in Isla Vista to explore the issue of parking and the possible solutions available. Funding is also allocated to advertise alternative options in the community to owning a personal vehicle in order to reduce the demand for street parking.

6001 - Parking Study			
	7510	Contractual Services	\$25,000.00
6002 - Parking Alternatives			
	7005	Advertising/Marketing Expense	\$3,000.00

**Program 7000 - Public Works & Graffiti Abatement: \$125,000**

*Program 7001 - Isla Vista Beautiful: \$70,000*

The District currently has a partnership with the United Way of Northern Santa Barbara County to operate Isla Vista Beautiful. The program is charged with abating graffiti, trash pickup in gutters and sidewalks, monitoring out or dim street lights, and identifying other issues in the community. This budget allows for a possible expansion of the program for a full year of operation and technology costs needed for the program to operate (SeeClickFix App).

7001 - Beautification			\$70,000.00
	7510	Contractual Services	\$70,000.00

*Program 7002 - Infrastructure: \$50,000*

Based on various Board discussions, there is a desire to designate a fund for the purpose of investing in public infrastructure such as lighting. This fund is intended to go towards infrastructure improvements not readily funded by the County of Santa Barbara Public Works Department or County Service Area 31.

7002 - Infrastructure			\$50,000.00
	8200	Structures & Improvements	\$50,000.00

*Program 7003 - Public Art: \$5,000*

This program is for the upcoming fiscal year to provide funding to art projects across the community as a means towards graffiti abatement. There are many new partnerships and ideas ready to utilize this funding in 2020-2021

7003 - Public Art			\$5,000.00
	7460	Professional & Special Service	\$5,000.00

**Program 8000 - Community Planning: \$38,000**

*Program 8001 - Isla Vista Community Plan: \$38,000*

This is a proposed new program to allow for funding of preliminary work to update the Isla Vista Master Plan into a community-endorsed community plan and lead to the creation of a future Area Planning Commission.

8001 - Isla Vista Community Plan			\$38,000.00
	7005	Advertising/Marketing	\$3,000.00
	7510	Contractual Services	\$35,000.00



## Reserves

District Reserves are governed by the [Fund Balance Policy](#) approved by the Board of Directors on 10/30/2018.

The end fund balance for June 2019 is projected to be \$1,024,642. The 20-21 Budget includes a \$100,000 allocation to the reserves for maintenance of the Isla Vista Community Center and Isla Vista Community Resource Building, putting the June 30, 2020 projection to be \$1,068,291. About \$200,000 from Accumulative Capital Outlay will be recommended to be drawn from during 2020-2021 for needed improvements to District facilities.

Fund	% Goals	\$ Goals (based on 2019/2020 Rev/Exp)	Year End 17-18	Year End 18-19	Year End 19-20	Year End 20-21
<b>Fund Balance - Total</b>			<b>\$57,780</b>	<b>\$575,762</b>	<b>\$1,024,642</b>	<b>\$1,068,291.37</b>
<b>UCSB Assigned Fund Balance</b>			<b>\$50,726</b>	<b>\$59,664</b>	<b>\$56,708</b>	<b>\$0.00</b>
<i>Mediation Program</i>			\$26,828	\$26,856	\$26,856	\$0.00
<i>Safety Stations</i>			\$18,898	\$18,862	\$15,907	\$0.00
<i>Graffiti Abatement</i>			\$5,000	\$8,000	\$8,000	\$0.00
<i>Internship</i>			\$0	\$5,946	\$5,946	\$0.00
<b>Restricted</b>			<b>\$0</b>	<b>\$1,845</b>	<b>\$1,773</b>	<b>\$1,773.00</b>
<b>CSD Committed Fund Balance + Undesignated Fund Balance</b>			<b>\$7,054</b>	<b>\$514,253</b>	<b>\$966,160</b>	<b>\$1,066,518</b>
<i>Short term strategic</i>	16.40%	\$139,564.00	\$0	\$140,000	\$140,000	\$140,000.00
<i>Capital Maintenance</i>	5.00%	\$50,600.00	\$0	\$56,000	\$56,000	\$56,000
<i>Self Insurance</i>	10.00%	\$101,200.00	\$0	\$111,000	\$111,000	\$111,000

<i>Accumulative Capital Outlay</i>	30.00%	\$303,600.00	\$0	\$207,253	\$304,000	\$304,000
<i>Long term strategic</i>	32.80%	\$280,830.00	\$0	\$0	\$281,000	\$281,000
<b>Total</b>		<b>\$875,794.00</b>	<b>\$0</b>	<b>\$514,253</b>	<b>\$892,000</b>	<b>\$892,000</b>
<b>CSD Undesignated Fund Balance</b>			<b>\$7,054</b>	<b>\$0</b>	<b>\$74,160</b>	<b>\$174,518</b>

## Recommended Edits to the Posted Budget

	Program	Line Item		Add/Subtract
<b>Revenue</b>				
	1000	3135	Utility User Tax	2,760.76
	3006	9601	Decrease Fund Balance	38,900
	3006	5892	Grants	-38,900
	1000	4840	UCSB Grant Adjustment	-9000
<b>Expenses</b>				
	3001	8200	IVCC Long term maintenance	-100,000
	3001	9601	IVCC Long term maintenance	100,000
	8001	7510	Community Plan	-15,000
	3001	7510	Community Garden	7,000
	2001	6700	Unemployment Ins Contribution	11.2
	2001	6550	FICA/Medicare	6.4
	2001	6500	FICA Contribution	59
<b>Total Rev</b>				-6,239.24
<b>Total Exp</b>				-7,924
<b>Net Change</b>				