2026-2027 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.

Our Values

- Community engagement and transparent decision making
- Efficient and innovative use of public tax dollars
- Pursuit of ambitious change for our community
- Social justice centered while putting people first
- Constituent service and education
- Safety, wellbeing, and enjoyment for all in Isla Vista
- Celebrating diverse perspectives and ideas

Board of Directors:

Board Member	Title	Term
Katherine Carmichael	President	2022-2026
Kylan Hobart	Vice President	2024-2028
Spencer Brandt	Director	2022-2026
Annabelle Sipos	Director	2024-2026
Carrie Topliffe	Director, County Representative	2023-2028
Kirsten Deshler	Director, UCSB Representative	2021-2025
Pending Appointment	Director	2024-2028

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

Board Goals: See Here

Table of Contents

August 11, 2026

2026-2027 Budget Transmittal Letter

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

I submit to you the 2026-27 District Budget for review, amendment, and adoption. This Budget represents continued commitment to our budget goals: providing excellent public services, establishing robust human capital, and strong fiscal health with our reserves.

This year is very much a status quo budget from 25-26 as we maintain and perfect our services, with some additions, such as an Outreach Coordinator full time staff position. New services would require new revenue, which the board took action on by placing Measure E on the November 2026 ballot.

In summary:

Revenues: $ 2,446,332

Tax revenues are expected to be $1,680,000 an annual increase of 9.8% from 25-26 adopted budget of $1,530,000

The District's fund balance with the County of Santa Barbara Treasury is also projected to generate $30,000 in interest in 26-27.

The 26-27 budget carries forward a $200,000 commitment with UC Santa Barbara These funds are directed towards public safety programs like the Safety Stations and Community Festivals.

The District plans to generate an additional $40,000 in rental income at the community spaces, this will match the same expended on janitorial costs.

Our programs continue to grow revenue from diverse sources and plan for $160,000 in sponsorships for community festivals and $5,000 in move-in and compost sales.

Parking Violations are projected at $120,000, reflecting the District parking compliance program operating for a full year.

Finally, the District will use $231,131 from its fund balance to fund one time capital projects, operate the parking program, clear out assigned fund balance for mediation and safety stations, and an approximately $25,000 operating deficit.

Expenditures: $ 2,466,131

The Community Programs and Engagement Department now totalling 40% of the budget compared to 33% last year.

The Public Works & Sustainability department is now at 25.5% which includes the Parking Compliance program.

Public safety is at 3.5% of the budget.

Housing is at 1.4%, up slightly from under 1% last year as program utilization increases.

Operations comprises 29.6% of spending.

For the second year we conducted Zero Based Budgeting in order to control costs and ensure every expense had a clear public benefit. The Board also approved COLAs and merit raises for employees.

Sincerely,
Jonathan Abboud, General Manager

Budget Process

The Finance Committee underwent an inclusive, but smaller in scope, budget process to solicit community input in the formation of the 2026-2027 Budget.

Principal Activities:

1. Budget Priorities Survey - Staff developed a survey taken by 134 residents.
2. Staff created a zero-based budget for 2026–2027, building each department’s budget to align resources directly with identified priorities and community needs.
3. Budget Town Hall - The District hosted a well-attended and well-reported on town hall in May to hear budget priorities from residents.

Revenues

The District’s $2,446,332 in revenue is raised from the following sources:

Utility User’s Tax - $1,680,000

This is the District’s primary and independent revenue source, passed in June 2018 by the voters of the District.

	25-26 Actual	26-27 Projection	Variance from 24-25
UUT			
Electricity	$471,964.82	$522,033.74	$9,789.27
Gas	$169,940.14	$173,155.85	$3,135.66
Water	$366,843.20	$88,702.66	$28,633.47
Trash	$352,375.95	$371,433.66	$20,597.76
Sewage	$197,429.87	$225,044.35	$37,875.52
Total UUT	$1,558,553.98	$1,680,369.33	$100,031.68

Charges for Services - $ 40,000

This includes revenue from Community Center/Room rentals at $40,000.

UC Santa Barbara Grant - $200,000

Per the District's multi-year commitment with UC Santa Barbara, these funds are directed towards public safety programs like the Safety Stations and Community Festivals.

Sponsorships for Festivals - $160,000

Includes sponsorships and grants from community organizations for our Spring Festival.

Move in Sale, Bucket Rentals & Compost Sales - $5,000

The Move-In Sale is expected to perform better this year due to a better location in the middle of Isla Vista. Compost sales make up a minor share of this revenue and bucket rentals for food scrap collections is a nominal amount to regularly replace lost/damaged items.

Drawing Fund Balance - $231,131

1. Cliff Fall Memorial - $15,000

2. Community Center Audio/Visual Upgrades - $50,000

3. Mediation Operating Fund Balance - $18,921

4. Safety Stations Operating Fund Balance - $41,411

5. Parking Program Fund Balance - $80,000 (50k operating, 30k one time)

6. Operating Deficit - $25,799

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: $729,538

*Program 2001 - Staff: $*529,955

The District's staff consists of the General Manager, Assistant GM, District Counsel, and CPA. The District provides health insurance benefits to its full time employees along with a retirement contribution. This year we will have a government administration intern and a data intern

2001 OPS-Staff			$529,955.38
	6100	Regular Salaries	$299,191.38
	6200	Extra Help and/or Labor	$10,000.00
	6500	FICA Contribution	$19,169.86
	6550	FICA/Medicare	$4,483.27
	6400	Retirement Contribution	$26,927.2
	6700	Unemployment Ins Contribution	$6,183.82
	6600	Health Insurance Contrib	$40,000.00
	6900	Workers Compensation	$19,000.00
	7510	Contractual Services	$30,000.00

	7508	Legal Fees	$75,000.00

Program 2003 - Office: $36,900.00

This budget contains office operations costs, training, and internet for the entire 970 building.

2003 - OPS Office			$36,900.00
	7653	Training Fees & Supplies	$5,000.00
	7050	Communications	$8,000.00
	7450	Office Expense	$4,000.00
	7080	Janitorial Services	$7,000.00
	7453	Copier Expense	$4,400.00

Program 2004 - Administrative: $135,270.00

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. Other core operational subscriptions are captured here too.

2004 - OPS Admin			$135,270.00
	7324	Audit and Accounting Fees	$8,500.00
	7507	ADP Payroll Fees	$7,000.00
	7510	Contractual Services	$20,000
	7546	Administrative Expense	$18,000.00
	7895	Liability Insurance	$81,770.00

Program 2005 - Board: $27,412.50

In order to allow for greater and equitable public participation on the Board of Directors, the District compensates Directors $100 for each day of service attended for 3 days per month.

2005 - OPS Board			$27,412.50
	6210	Commissioner/Director/Trustee	$25,000.00
	6500	FICA Contribution	$1,550.00
	6550	FICA/Medicare	$362.50
	6700	Unemployment Ins Contribution	$500.00

Program 3000 - Community Programs: $986,074

Program 3001 - Isla Vista Community Center and Community Room: $255,098.29

Managing, operating, and programming the Community Center as it opens this fiscal year, building upon our work with the Community Room. This budget includes funding for one staff position (Community Spaces Project Manager) along with funds for programming, operating, and maintaining both facilities.

3001 - Isla Vista Community Center and Community Room			$270,198.65
	6100	Regular Salaries	$67,537.84
	6200	Extra Help and/or Labor	$10,000
	6500	FICA Contribution	$4,807.35
	6550	FICA/Medicare	$1,124.30
	6400	Retirement Contribution	$6,078.41

	6700	Unemployment Ins Contribution	$1,550.76
	6600	Health Insurance Contrib	$20,000.00
	6900	Workers Compensation	
	7005	Advertising/Marketing Expense	
	7460	Professional & Special Service	$35,000.00
	7510	Contractual Services	$14,000.00
	7580	Rents/Leases-Structure	
	7080	Janitorial Services	$40,000.00
	7347	Furniture/Fixtures	$50,000.00
	7181	Landscape Maintenance	
	7120	Equipment	$3,000.00
		Water	$1,000.00
	7203	Pest Control Services	$1,000.00

Program 3002 - Special Projects: $0

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 meetings/goals.

3002 - Special Projects			$0.00
	7510	Contractual Services	$0.00

Program 3003 - Sexual Assault Services: $22,000

The District operates the Survivor Resource Center with Standing Together to End Sexual Assault in the 2nd floor of the 970 building. Other costs are first time start up costs for regular services relating to prevention and response to sexual violence.

3003 - Survivor Resource Center			$22,000.00
	7580	Rents/Leases-Structure	$8,500.00
	7460	Professional & Special Service	$13,500.00

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			$0.00
	7510	Contractual Services	$0.00

Program 3005 - Community Garden: $30,000

The District funds two community gardens open to the entire community in partnership with the United University Methodist Church and UCSB Edible Campus Program.

3005 - Community Garden			$30,000.00
	7460	Professional & Special Service	$30,000.00

Program 3007 - Community Festival: $301,000

The District has ongoing plans to support 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.

3007 - Community Festival			$301,000.00
	7510	Contractual Services	$301,000.00

Program 3008 - Community Engagement: $378,974.39

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. This now includes the CED salary, Community Engagement Project Manager, Community Outreach Coordinator, and 1 intern.

3008 - Community Engagement			$368,974.39
	6100	Regular Salaries	$226,974.39
	6200	Extra Help and/or Labor	$10,000.00
	6500	FICA Contribution	$14,666.51
	6550	FICA/Medicare	$3,430.07
	6400	Retirement Contribution	$20,390.09
	6700	Unemployment Ins Contribution	$4,731.13
	6600	Health Insurance Contrib	$55,000.00
	6900	Workers Compensation	
	7005	Advertising/Marketing Expense	$25,500.00

	7430	Membership Dues	$5,500.00
	7530	Publications & Legal Notices	$500.00
	7124	IT Software Maintenance	$2,700.00

Program 3009 - Vending Machine: $5,500

This represents the fees associated with operating the vending machine and additional funds for supplies.

3009 - Vending Machine			$5,500.00
	7510	Contractual Services	$5,500.00

Program 4000 - Housing: $35,500

Program 4001 - Rental Housing Mediation: $35,500

This represents the program increase in services due to having both a mediation and legal advisor.

4001 - Rental Housing Mediation			$35,500.00
	7005	Advertising/Marketing Expense	$4,500.00
	7123	IT Hardware Maintenance	
	7510	Contractual Services	$31,000.00
	6200	Extra Help and/or Labor	
	6500	FICA Contribution	
	6550	FICA/Medicare	
	6700	Unemployment Ins Contribution	

	6900	Workers Compensation	

Program 5000 - Public Safety: $86,300.00

Program 5001 - Isla Vista Safety Stations: $84,300.00

The 26-27 budget allows for three 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.

5001 - Safety Stations			$84,300.00
	7005	Advertising/Marketing Expense	$4,300.00
	7510	Contractual Services	$80,000.00

Program 5002 - Interpersonal Violence Investigator: $0

This Contract ended, see Program 3003 for services to be delivered in this area.

Program 5003 - IV Safe: $2,000

This is a small budget for food and supplies to run the IV Safe Coalition meetings.

5003 - IV Safe			$2,000.00
	7005	Advertising/Marketing Expense	$2,000.00

Program 6000 - Parking: $200,132.27

Program 6003 - Parking Compliance: $200,132.27

6003 - Parking			$200,132.27
	6100	Regular Salaries	$64,321.76
	6200	Extra Help and/or Labor	$53,000
	6500	FICA Contribution	$7,273.95
	6550	FICA/Medicare	$1,701.17
	6400	Retirement Contribution	$5.788.96
	6600	Health Insurance Contrib	$0
	6700	Unemployment Ins Contribution	$2,346.44
	6900	Workers Compensation	$
	7510	Contractual Services	$30,000
	7653	Training	$7,000
	7121	Operating Supplies	$7,000
	7050	Communications	$13,700
	7005	Advertising/Marketing Expense	$8,000
			$

Program 7000 - Public Works & Graffiti Abatement: $428,585.55

Program 7001 - Isla Vista Beautiful: $310,297.55

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.

7001 - Beautification			$310,297.55

	6100	Regular Salaries	$172,291.87
	6200	Extra Help and/or Labor	$50,500.00
	6500	FICA Contribution	$13,813.10
	6550	FICA/Medicare	$3,230.48
	6600	Health Insurance Contrib	$40,000.00
	6400	Retirement Contribution	$15,506.27
	6700	Unemployment Ins Contribution	$4,455.84
	6900	Workers Compensation	
	7005	Advertising/Marketing Expense	$3,000.00
	7120	Equipment	$2,500.00
	7050	Communications	
	7510	Contractual Services	$5,000.00

Program 7002 - Infrastructure: $23,000

These are funds for 3 ADA restrooms on Del Playa as well as a one time cost for a Cliff Fall Memorial.

7002 - Infrastructure (Lighting, Sidewalks, Street Trees, Gutters)			$23,000.00
	7510	Contractual Services	$8,000.00
	8200	Structures & Improvements	$15,000

Program 7003 - Public Art: $10,000

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 potential partnerships and ideas ready to utilize this funding in 26-27, though they will be brought to the board as needed rather than budgeted for.

7003 - Public Art			$10,000
	7460	Professional & Special Service	$10,000

Program 7004 - Move Out: $33,500

These funds are to support the annual street clean up supplemental service, the move-out yard sale, and move-in sale.

7004 - Move Out			$33,500.00
	7005	Advertising/Marketing Expense	$1,500.00
	7460	Professional & Special Service	$32,000.00

Program 7005 - Community Compost Collective: $38,595.00

7005 - Community Compost Collective			$38,595.00
	6100	Regular Salaries	$0
	6200	Extra Help and/or Labor	$30,000.00
	6500	FICA Contribution	$1,860.00
	6550	FICA/Medicare	$435.00
	6400	Retirement Contribution	$0
	6600	Health Insurance Contrib	$0
	6700	Unemployment Ins Contribution	$600.00

	6900	Workers Compensation	
	7005	Advertising/Marketing Expense	$0.00
	7123	IT	$0.00
	7510	Contractual Services	$2,500
	7120	Equipment	$3,200

Program 7006 - Tree Distribution: $1,500

7006 - Tree Program			$1,500.00
	7005	Advertising/Marketing Expense	
	7460	Professional & Special Service	$1,500.00

Program 7007 - Bike/Shed Maintenance: $11,693.00

7007 - Bike/Shed			$11,693.00
	6200	Extra Help and/or Labor	$2,000.00
	6500	FICA Contribution	$124.00
	6550	FICA/Medicare	$29.00
	6700	Unemployment Ins Contribution	$40.00
	7580	Rent	$7,500.00
	7120	Equipment	$2,000.00

Program 8000 - Community Planning: $0

Program 8001 - Isla Vista Community Plan: $0

This program allows for funding of work to update the Isla Vista Master Plan into a community-endorsed community plan once the parking study is complete. Focus will be on educating the board/public on the components of the plan and the planning process.

8001 - Isla Vista Community Plan			0
	7005	Advertising/Marketing	$0.00
	7510	Contractual Services	-0

Fund Balance

	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27
Fund Balance - Total	**$1,072,436**	**$1,631,015**	**$1,954,436**	**$2,195,303**	**$1,967,237**	**$1,843,278**	**$1,712,729**	**$1,601,311**
Assigned Fund Balance	**$76,761**	**$112,014**	**$59,140**	**$27,457**	**$61,274**	**$311,274**	**$250,000**	**$170,000**
Mediation Program	***$21,489***	***$21,489***	***$21,489***	***$20,162***	***$18,921***	***$18,921***	***$0.00***	***$0.00***
Safety Stations	***$15,907***	***$21,834***	***$37,651***	***$7,296***	***$41,411***	***$41,411***		***$0.00***
Graffiti Abatement	***$0***	***$0***	***$0***	***$0***	***$0***			***$0.00***
Internship	***$0***	***$0***	***$0***	***$0***	***$0***			
Interpersonal Investigator	***$0***	***$31,423***	***$0***	**$0**	**$942**	**$942**		
Move Out								
Parking						**$250,000**	**$250,000**	**$170,000**
ASUCSB Compost Grant	***$39,366***	***$37,268***	***$0***	**$0**	**$0**			
Restricted	**$1,773**	**$480.22**	**$0.000**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	
CSD Committed Fund Balance + Undesignated Fund Balance	**$993,901**	**$1,518,520**	**$1,895,296**	**$2,167,846**	**$1,905,964**	**$1,532,005**	**$1,462,729**	**$1,431,311**

Short term strategic 9840	***$140,000***	***$140,000***	***$168,000***	***$0.00***	***$0.00***	***$0.00***	***$0.00***	***$0.00***
Capital Maintenance of Structures and Equipment - 9851	***$56,000***	***$56,000***	***$73,000***	***$73,405***	***$110,498***	***$95,729***	***$97,282***	***$123,886***
Self Insurance 9845	***$111,000***	***$111,000***	***$146,000***	***$146,810***	***$220,997***	***$191,458***	***$194,565***	***$247,773***
Accumulative Capital Outlay - 9830	***$304,000***	***$354,000***	***$307,000***	***$406,260***	***$403,572***	***$428,435***	***$459,000***	***$497,813***
Long term strategic 9840	***$281,000***	***$281,000***	***$336,000***	***$677,100***	***$672,620***	***$714,058***	***$765,000***	***$561,839***
Total CSD Committed Fund Balance	**$892,000**	**$942,000**	**$1,030,000**	**$1,303,575**	**$1,407,687**	**$1,429,680**	**$1,515,847**	**$1,431,311**
CSD Undesignated Fund Balance	**$101,901**	**$576,520**	**$865,295**	**$864,271**	**$498,277**	**$102,325**	**-$53,118**	**$0.00**

UCSB Undesignated/Unrequested Fund Balance	**$102,622**	**$102,122**	**$87,880.08**	**$208,530**	**$0.00**	**$0.00**	**$0.00**	
Undesignated Funds Available	**$204,523**	**$678,642**	**$953,175**	**$1,072,801**	**$498,277**	**$102,325**	**-$53,118**	

Fund Balance Policy

The District requires that sufficient funds be available to provide a stable financial base throughout the District's fiscal and budget cycles. The goal of the policy is to maintain adequate levels of fund balance (reserves) to mitigate any current or future financial risks the District may encounter. To retain a stable financial base, the District needs to maintain unrestricted fund balance sufficient to fund cash flows of the District and to provide reserves for funding capital projects, unanticipated program expenditures, revenue shortfalls of an emergency nature or other unforeseen events.

Establishment of Unrestricted General Fund Balance Reserves

The District currently operates with a General Fund. The General Fund may have both Restricted and Unrestricted Fund Balance. Restricted fund balances are generally imposed by legal restrictions on the expenditure of the funds. Unrestricted Fund balance can include committed, assigned and unassigned fund balance. Committed and assigned fund balance indicate amounts set aside by the Board of Directors for a specific purpose. Committed and assigned fund balances shall be spent for the approved purpose but may be redirected by majority approval of the Board of Directors.

The Board of Directors is establishing the following designated fund balance accounts (reserves) to assist in the five-year start-up phase for the District.

Designation for Accumulative Capital Outlay
This Account is established to accumulate funds for larger capital projects and may used as project partner funding with other government agencies or for capital needs of the District requested by the Community as part of a District funding plan. Examples include improvements to the Community Room, purchasing Community vehicles, lighting, among many other Community needs. These funds should not supplant traditional funding sources.

Reserve target 30% of annual operating revenues

Designation for Capital Maintenance of Structures and Equipment

This account is established to maintain District facilities and equipment (Examples include desks, computers, chairs, tables)

Reserve target 5% of annual operating expenditures

Designation for Self-Insurance Reserves

An amount earmarked for unforeseen losses stemming from liability or litigation.

Reserve target 10 % of annual operating expenditures

Designation for Strategic Operating Reserves

Operating reserves are earmarked for cash flow requirements of District operations and/or emergency reserves earmarked for addressing unforeseen costs related to the District programs from weather events, natural disasters, infrastructure repairs or maintenance or other unforeseen events.

Minimum reserve 60 days of operating revenues and a long-term reserve goal of 180 days of operating revenue.

Budgetary Funding

Using a waterfall effect reserve funding at year end would first fund the minimum strategic reserve, second the Capital Maintenance Structures and Equipment account, third the Self Reserve Insurance Reserve Account, fourth the Capital outlay Reserve account and fifth the long-term strategic reserve account.

The Board may set up additional designated account balances with a majority vote of the Board. Examples might include designated program funds from UCSB, the County or other agencies.

Spending Reserves

The District can take action to spend down reserves at any time with a majority vote of the Board. Especially during the annual budget reserve building, reserve spending and reserve levels should be an integral part of the budgeting process. Like wise at year-end the results of actual operations should be monitored against the fund balance policy goals.

Monitoring Reserves

The General Manager shall perform a reserve analysis to be submitted to the Board of Directors upon the occurrence of the following events:

Board of Directors’ deliberation of the District budget

Board of Directors review of the District Financial Statements

When a major change in conditions threatens the reserve levels established by this policy.