

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

ADOPTED FINAL 2025-2026 BUDGET - MAY 8, 2025

Final 5/8/2025

Account Name and Number	2024-25 Final Budget	As of 3/31/25	Projected Year-End	2025-26 Recommended Budget	Inc/Dec	% Inc/Dec
REVENUES						
Interest Income - 3380	3,000	6,219	10,431	6,000	3,000	100%
Unrealized Gain/Loss - 3381	0	0	0	0	0	0.0%
Other Gov't Agencies - 4840	560,000	559,921	559,921	603,704	43,704	7.8%
Planning Studies Service - 5738	20,000	31,880	34,630	20,000	0	0.0%
Misc. Revenue - 5909	9,000	1,920	6,441	6,100	-2,900	-32%
Total Revenues	592,000	599,940	611,423	635,804	43,804	7.4%

EXPENDITURES						
Salaries and Benefits						
Commissioner Stipends - 6210	22,000	10,707	17,122	22,000	0	0%
Regular Salary - 6100	293,078	195,289	283,908	303,652	10,574	4%
FICA Contribution - 6500	15,826	12,107	18,872	19,130	3,304	21%
FICA/Medicare - 6550	6,448	3,088	4,660	6,680	232	4%
Retirement-Employer Contribution - 6400	25,581	16,800	25,581	29,104	3,523	14%
Retirement - Employee Contribution - 5771	25,581	16,800	25,581	29,104	3,523	14%
Unemployment Insurance - 6700	3,466	3,947	4,537	7,490	4,024	116%
Fed Unemploy Tax-Employer Cont - 6700	550	290	350	550	0	0%
Fixed Costs (\$):						
Health Plan/Contribution - 6600	33,680	25,336	36,427	35,100	1,420	4%
Life/Disability Insurance - 6610	3,000	1,976	2,965	3,000	0	0%
Def Comp - EO Employer - 6100	4,200	3,150	4,200	4,200	0	0%
Phone/Cash Allowance - 7811	2,450	1,624	2,436	2,450	0	0%
Auto Allowance - 7326	7,000	4,666	7,000	7,000	0	0%
Total Salaries and Benefits	417,279	278,980	408,058	440,356	23,077	6%

Services and Supplies						
Audit Fees - 7324	12,900	12,800	15,800	13,090	190	1%
Memberships - 7430	9,750	10,287	10,287	10,567	817	8%
Office Expense - 7450	1,500	445	625	1,500	0	0%
Equipment Maintenance - 7120	0	0	0	0	0	0%
Copier Expense - 7453	1,000	127	700	1,000	0	0%
Prof & Special Services - 7460	50,000	1,840	33,222	70,000	20,000	40%
Payroll Fees - 7507	2,400	1,697	2,116	2,400	0	0%
Legal Services -7508	65,000	13,601	60,000	65,000	0	0%
Pubs & Legal Notices - 7530	3,000	1,836	2,232	3,000	0	0%
Postage - 7451	1,000	186	269	1,000	0	0%
Gen Fund Cost Allocation - 7669	19,051	10,225	19,051	8,505	-10,546	-55%
Training and Travel - 7732	26,000	14,839	22,512	26,000	0	0%
Total Services and Supplies	191,601	67,883	166,814	202,062	10,461	5%

Other Charges						
Electricity - 7801	500	516	649	650	150	30%
Natural Gas - 7802	175	124	175	175	0	0%
Water - 7803	150	95	150	150	0	0%
Refuse - 7804	200	89	200	200	0	0%
Utility Services - 7806	100	25	100	100	0	0%
Liability Insurance - 6900	1,545	38	1,661	1,661	116	0%
Telephone Services - 7897	450	344	450	450	0	0%
Total Other Charges	3,120	1,231	3,385	3,386	266	9%

Contingency Reserve - 9600	-20,000		0	-10,000	0	0
Total Contingency Reserve	293,441		326,607	0	316,607	7.9%
Total Exp/Appropriations	592,000	348,094	578,257	635,804	43,804	7.4%
Net Financial Impact	0	251,846	33,166	0	0	0.0%

*\$33,000 contingency is estimated to be added into reserves in FY 25/26. While \$10,000 of contingency will also be deducted from reserves