

LAFCO

Santa Barbara Local Agency Formation Commission
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April 2, 2026 (Agenda)

Local Agency Formation Commission
105 East Anapamu Street
Santa Barbara CA 93101

Third Quarter Report – January 1, 2026 through March 31, 2026

Dear Members of the Commission

RECOMMENDATION

It is recommended that the Commission receive and file the Third Quarter Financial Status Report.

DISCUSSION

Expenditures for the Third Quarter of 2025-26 are at 51.7% of the operating budget. With 71% of the year elapsed, revenues are at 100.51%. Credit Card was used in the third quarter for Zoom subscription, Web & Email Hosting, CALAFCO Staff Workshop, and public notices.

Attachments

Attachment A 3rd Quarter Budget Reports (Workday)

Attachment B 3rd Quarter Credit Card Use

Please contact the LAFCO office if you have any questions.

Sincerely,



Mike Prater
Executive Officer

COSB - Budget vs Actual - with Adopted
Budget (Financial Status)



Period: FY 2025-26 - Mar
Fund: FD-5320 SB LAFCO
Book: Modified Accrual
Additional Options: Report by Accounting Date using Plan Structure

As of: 03/18/2026 (71% Elapsed)
Accounting Period: Open

Ledger Account	06/30/2026			03/18/2026			06/30/2026		
	Fiscal Year Adopted Budget	Fiscal Year Budget Adjustments	Fiscal Year Adjusted Budget	Year-To-Date Pre-Encumbrances	Year-To-Date Encumbrances	Year-To-Date Actual	Year-To-Date Encumbered Actual	Fiscal Year Variance	Fiscal Year Percentage of Budget
Revenues									
6150:Use of Money and Property	6,000.00	0.00	6,000.00			11,410.14	11,410.14	5,410.14	190.17%
6250:Intergovernmental Revenue-Other	603,704.00	0.00	603,704.00			603,370.00	603,370.00	(334.00)	99.94%
6300:Charges for Services	20,000.00	0.00	20,000.00			11,010.00	11,010.00	(8,990.00)	55.05%
6350:Miscellaneous Revenue	6,100.00	0.00	6,100.00			13,224.73	13,224.73	7,124.73	216.80%
Total Revenues	635,804.00	0.00	635,804.00			639,014.87	639,014.87	3,210.87	100.51%
Expenditures									
7010:Salaries and Employee Benefits	432,567.00	0.00	432,567.00			257,291.60	257,291.60	175,275.40	59.48%
7020:Services and Supplies	209,062.00	0.00	209,062.00			73,623.62	73,623.62	135,438.38	35.22%
7045:Other Charges	4,175.00	0.00	4,175.00			2,951.68	2,951.68	1,223.32	70.70%
Total Expenditures	645,804.00	0.00	645,804.00			333,866.90	333,866.90	311,937.10	51.70%
Changes to Fund Balances									
5031:Decrease to Fund Balance Component - Unassigned	10,000.00	0.00	10,000.00			0.00	0.00	(10,000.00)	0.00%
Total Changes to Fund Balance	10,000.00	0.00	10,000.00			0.00	0.00	(10,000.00)	0.00%
Net Financial Impact	0.00	0.00	0.00			305,147.97	305,147.97	305,147.97	0.00%

Tran Date	Post Date	Merchant Name	Amount	Reference Number	Tran Type	MCC Code	MCC Description	Diverted From Cardholder Name
1/28/2026	1/28/2026	REBATE CREDIT	(\$156.10)	Ref-70005606028777028621202	Misc Credits	6010	Financial Institutions - Banks Savings	
1/14/2026	1/15/2026	COLUMN PUBLIC NOTICE	\$328.40	Ref-24011346015100016768009	Purchase	7399	Business Services Not Elsewhere Classi	MIKE PRATER
2/23/2026	2/24/2026	FSP*CALAFCO	\$2,280.00	Ref-24445006054300588020312	Purchase	8699	Membership Organizations Not Elsewher	MIKE PRATER
2/23/2026	2/24/2026	ZOOM.COM 888-799-9666	\$159.90	Ref-24011346054100129464407	Purchase	4814	Telecomm Service Inc. Local & Long Dis	NATASHA CARBAJAL