

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

PROPOSED DRAFT 2026-2027 BUDGET - APRIL 2, 2026

Draft 4/2/2026

Account Name and Number	2025-26 Final Budget	As of 3/31/26	Projected Year-End	2026-27 Recommended Budget	Inc/Dec	% Inc/Dec
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**REVENUES**

Interest Income - 3380	6,000	11,410	11,410	6,000	0	0%
Unrealized Gain/Loss - 3381	0	0	0	0	0	0.0%
Other Gov't Agencies - 4840	603,704	603,370	603,704	627,580	23,876	4.0%
Planning Studies Service - 5738	20,000	11,010	19,510	25,000	5,000	25.0%
Misc. Revenue - 5909	6,100	13,225	14,665	21,700	15,600	256%
<b>Total Revenues</b>	<b>635,804</b>	<b>639,015</b>	<b>649,289</b>	<b>680,280</b>	<b>44,476</b>	<b>7.0%</b>

**EXPENDITURES**

**Salaries and Benefits**

Commissioner Stipends - 6210	22,000	12,262	17,000	22,000	0	0%
Regular Salary - 6100	303,652	182,258	280,000	342,819	39,167	13%
FICA Contribution - 6500	19,130	11,485	18,300	21,598	2,468	13%
FICA/Medicare - 6550	6,680	2,905	4,720	7,542	862	13%
Retirement-Employer Contribution - 6400	29,104	15,550	26,680	39,833	10,729	37%
Retirement - Employee Contribution - 5771	29,104	15,550	26,680	39,833	10,729	37%
Unemployment Insurance - 6700	7,490	3,536	6,050	7,885	395	5%
Fed Unemploy Tax-Employer Cont - 6700	550	376	550	550	0	0%
<b>Fixed Costs (\$):</b>						
Health Plan/Contribution - 6600	35,100	27,318	36,427	44,285	9,185	26%
Life/Disability Insurance - 6610	3,000	1,977	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%
<b>Total Salaries and Benefits</b>	<b>440,356</b>	<b>267,107</b>	<b>406,328</b>	<b>503,161</b>	<b>62,805</b>	<b>14%</b>

**Services and Supplies**

Audit Fees - 7324	13,090	12,465	12,465	13,090	0	0%
Memberships - 7430	10,567	10,630	10,630	10,893	326	3%
Office Expense - 7450	1,500	363	625	1,500	0	0%
Equipment Maintenance - 7120	0	0	0	0	0	0%
Copier Expense - 7453	1,000	75	700	1,000	0	0%
Prof & Special Services - 7460	70,000	9,435	70,000	60,000	-10,000	-14%
Payroll Fees - 7507	2,400	1,635	2,500	2,400	0	0%
Legal Services -7508	65,000	5,193	50,000	65,000	0	0%
Pubs & Legal Notices - 7530	3,000	1,473	2,500	3,000	0	0%
Postage - 7451	1,000	339	400	750	-250	0%
Gen Fund Cost Allocation - 7669	8,505	6,378	8,505	17,100	8,595	101%
Training and Travel - 7732	26,000	20,889	24,000	24,000	-2,000	-8%
<b>Total Services and Supplies</b>	<b>202,062</b>	<b>68,875</b>	<b>182,325</b>	<b>198,733</b>	<b>-3,329</b>	<b>-2%</b>

**Other Charges**

Electricity - 7801	650	521	649	650	0	0%
Natural Gas - 7802	175	148	175	175	0	0%
Water - 7803	150	138	150	150	0	0%
Refuse - 7804	200	118	200	200	0	0%
Utility Services - 7806	100	33	100	100	0	0%
Liability Insurance - 6900	1,661	0	1,661	1,661	0	0%
Telephone Services - 7897	450	368	450	450	0	0%
<b>Total Other Charges</b>	<b>3,386</b>	<b>1,326</b>	<b>3,385</b>	<b>3,386</b>	<b>0</b>	<b>0%</b>

<b>Contingency Reserve - 9600</b>	<b>-10,000</b>		<b>0</b>	<b>-25,000</b>	<b>0</b>	<b>0</b>
<b>Total Contingency Reserve</b>	<b>316,607</b>		<b>373,858</b>	<b>0</b>	<b>348,858</b>	<b>10.2%</b>
<b>Total Exp/Appropriations</b>	<b>635,804</b>	<b>337,308</b>	<b>592,038</b>	<b>680,280</b>	<b>44,476</b>	<b>7.0%</b>
<b>Net Financial Impact</b>	<b>0</b>	<b>301,707</b>	<b>57,251</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>

\*\$50,000 contingency is estimated to be added into reserves in FY 26/27. While \$25,000 of contingency will also be deducted from reserves off-setting a balance. The estimated contingency reserve balance will be \$349,000