

2022-23 Proposed Adopted Budget

Santa Barbara County Board of Education

Judith A. Frost, President

Bruce Porter, Vice President

Marybeth Carty

Maggi Daane

Michelle de Werd

Weldon U. Howell, Jr.

Dr. Peter R. MacDougall



Dr. Susan Salcido

County Superintendent of Schools

2022-23 Proposed Adopted Budget

Fiscal Committee



Bill Ridgeway

Assistant Superintendent, Administrative Services

Debbie Breck and Nicole Evenson

Administrator, Internal Services

Araceli Vasquez

Fiscal Services Controller

Patrice Nelson

Fiscal Services Manager

Jim Balsano

Financial Consultant

Important Upcoming State Budget Deadlines

- **June 15th – Legislature submits budget to governor**
- **July 1st – Governor signs or vetoes the budget**

2022-23



Proposed Adopted Budget

- **Single budget adoption**
 - Numbers can and do change “on the natural”
 - Revisions will occur throughout the fiscal year
- **State budget a moving target!**
- **First budget adjustments at First Interim Report in December**
- **Board Budget Committee members have reviewed and recommend approval**
 - Mrs. Frost, Chair
 - Mrs. Daane
 - Mrs. de Werd

2022-23



Proposed Adopted Budget

1

State Format used :

Follows the Standardized Account Code Structure (SACS)

2

Clear separation:

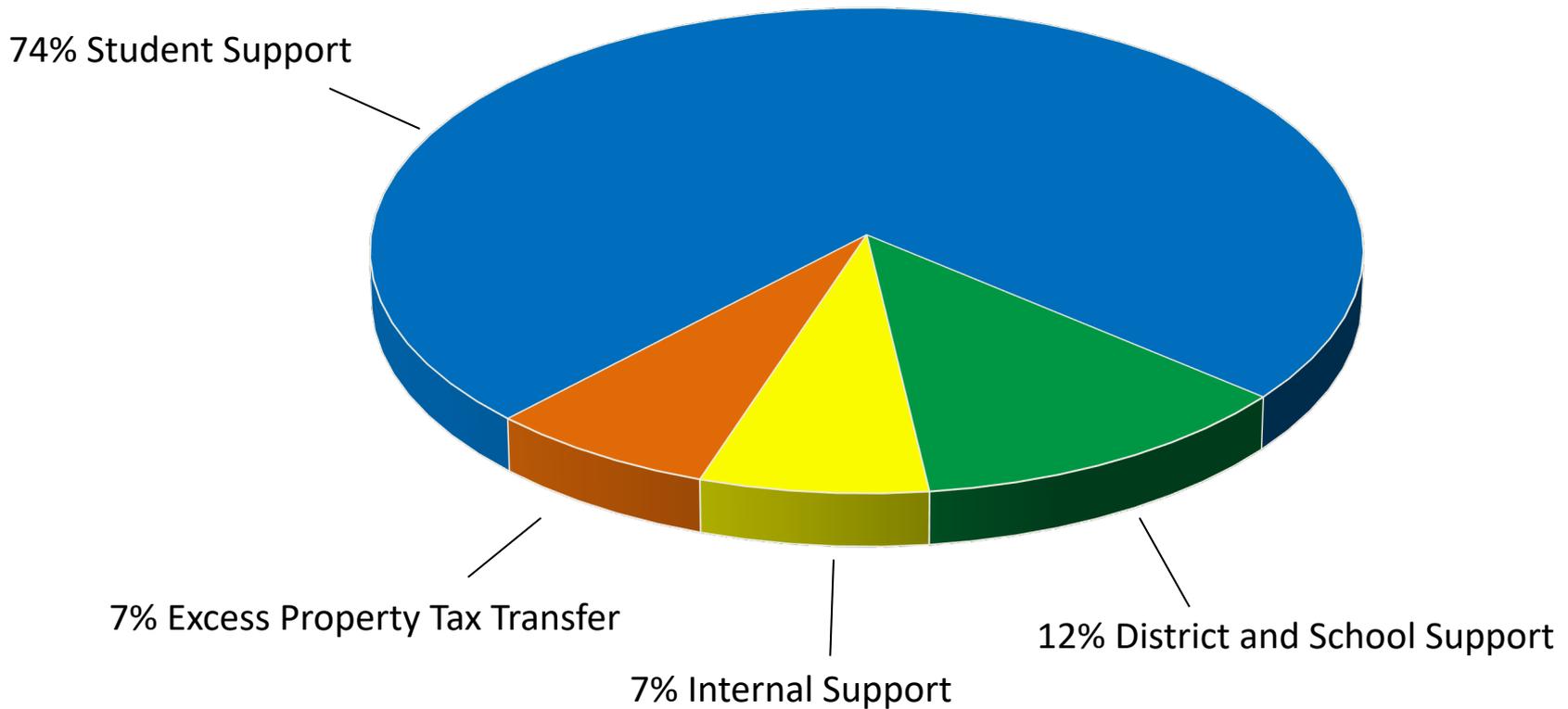
Support Services in General Fund and Child Development

2022-23



Proposed Adopted Budget

Combined General Fund and Child Development Fund
Support Services Budgeted Expenditures by Percentage

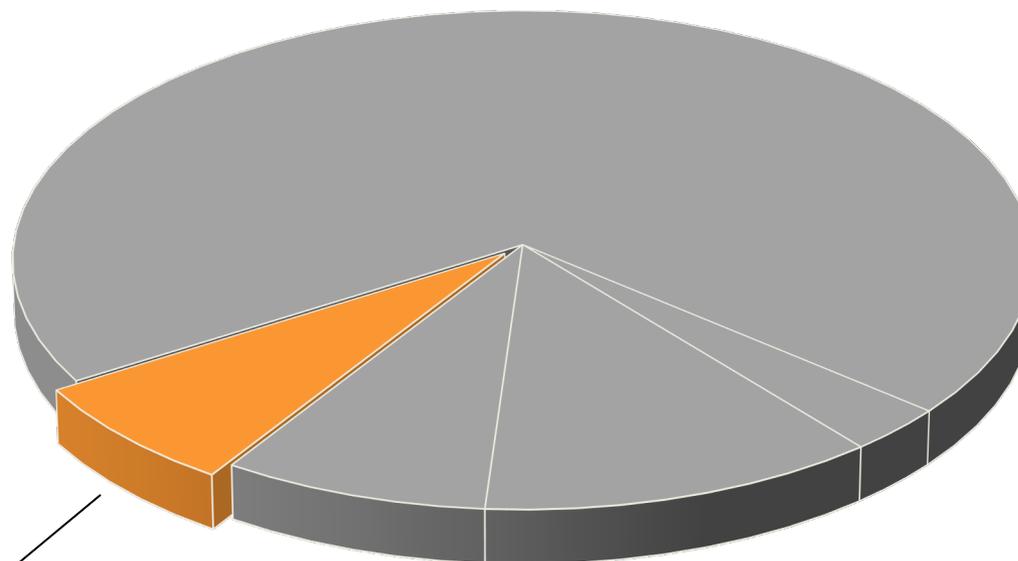


2022-23



Proposed Adopted Budget

Combined General Fund and Child Development Fund
Support Services Budgeted Expenditures by Percentage



7% Excess Property Tax Transfer

How Excess Property Taxes Work

\$10,000,000

\$8,000,000

Property Taxes

Excess Property Taxes
\$2,000,000

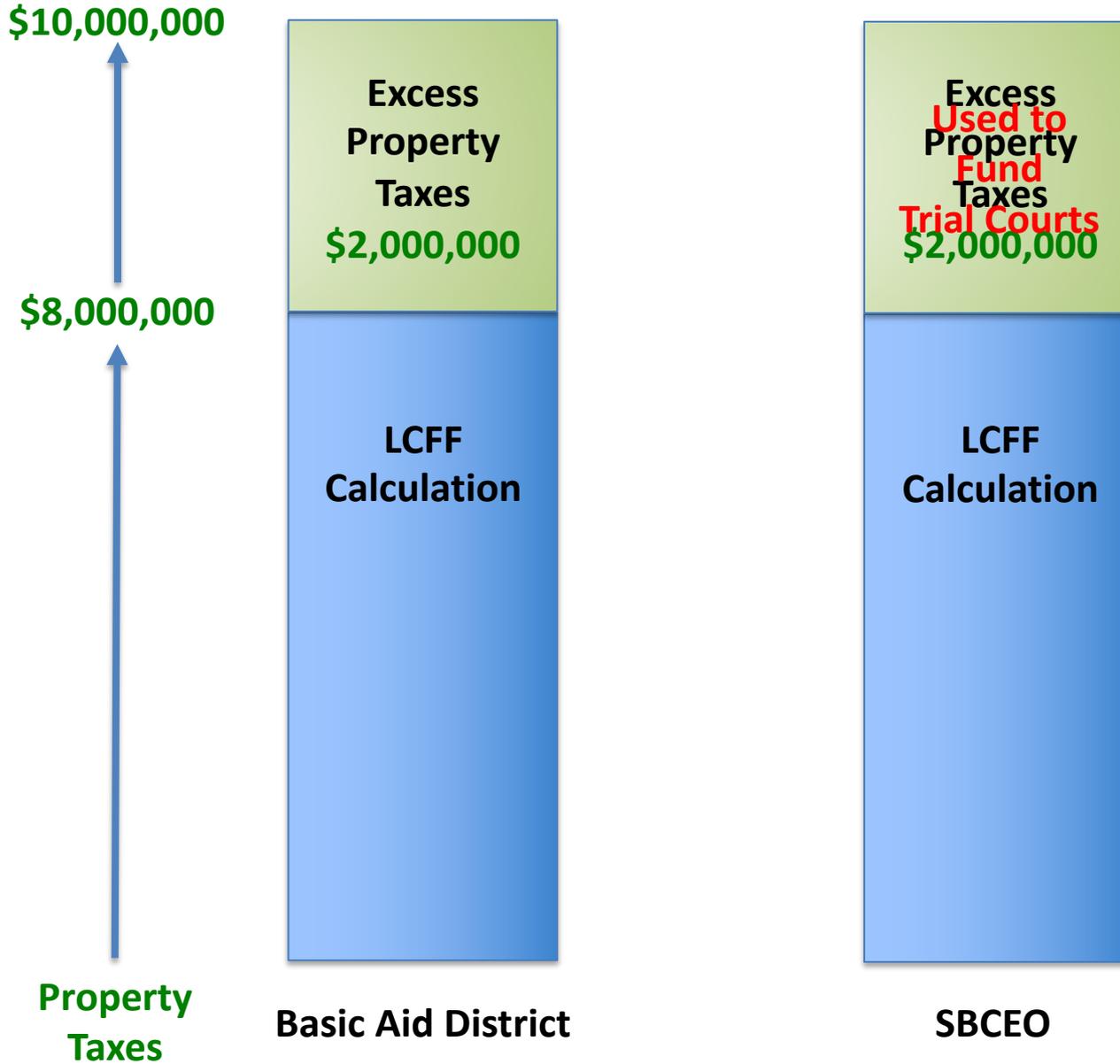
LCFF Calculation

Basic Aid District

Excess Property Taxes
Used to Fund
Trial Courts
\$2,000,000

LCFF Calculation

SBCEO

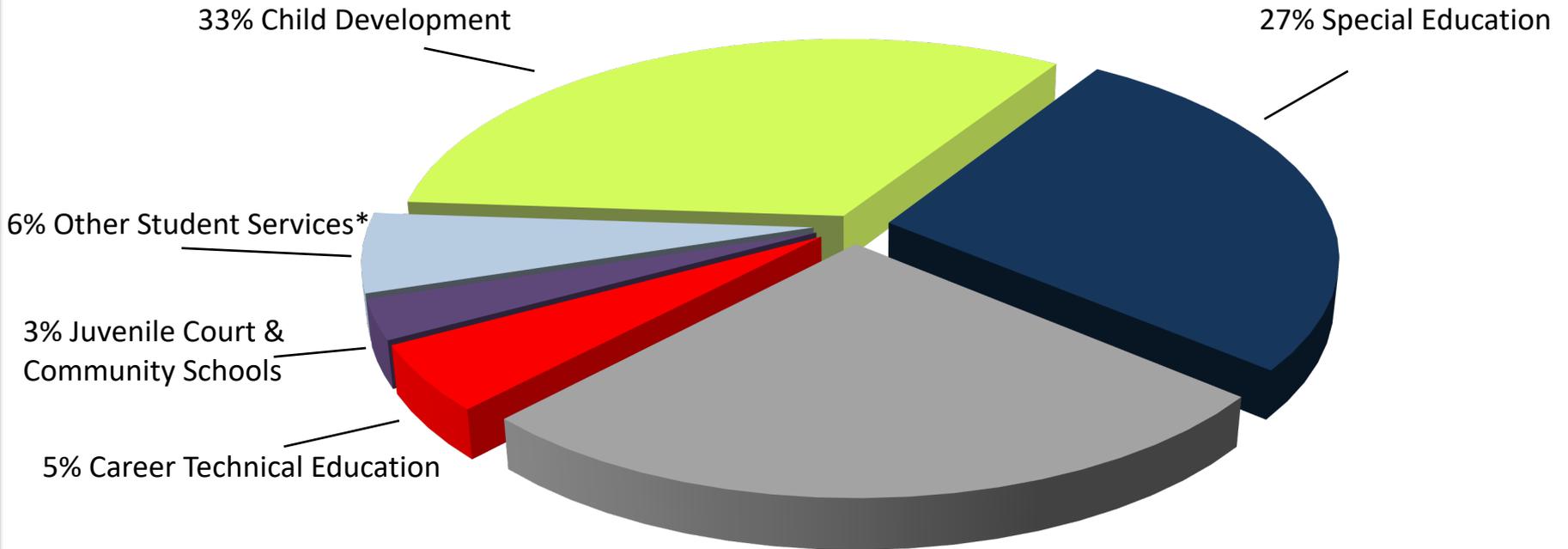


2022-23



Proposed Adopted Budget

Combined General Fund and Child Development Fund
Student Support Services Budgeted Expenditures – 74%



- *•Foster Youth Services
- Homeless Assistance
- Oral Health
- Computers for Families
- Author-Go-Round
- Children’s Creative Project Art in Schools
- Promotoras

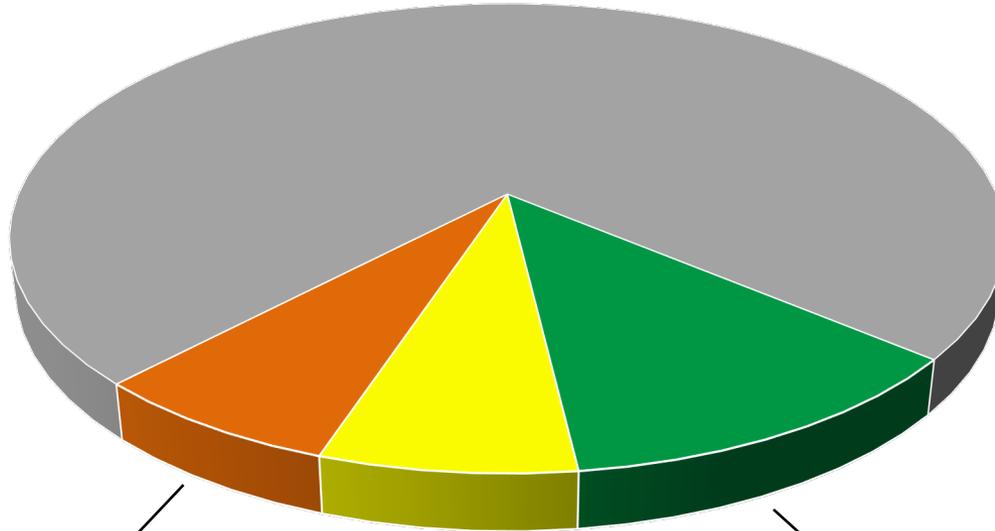
2022-23



Proposed Adopted Budget

Combined General and Child Development Fund

Internal and District and School Support Budgeted Expenditures by Percentage



7% Excess Property Tax Transfer

7% Internal Support

- Fiscal Services
- Human Resources
- Maintenance and Operations

12% District and School Support

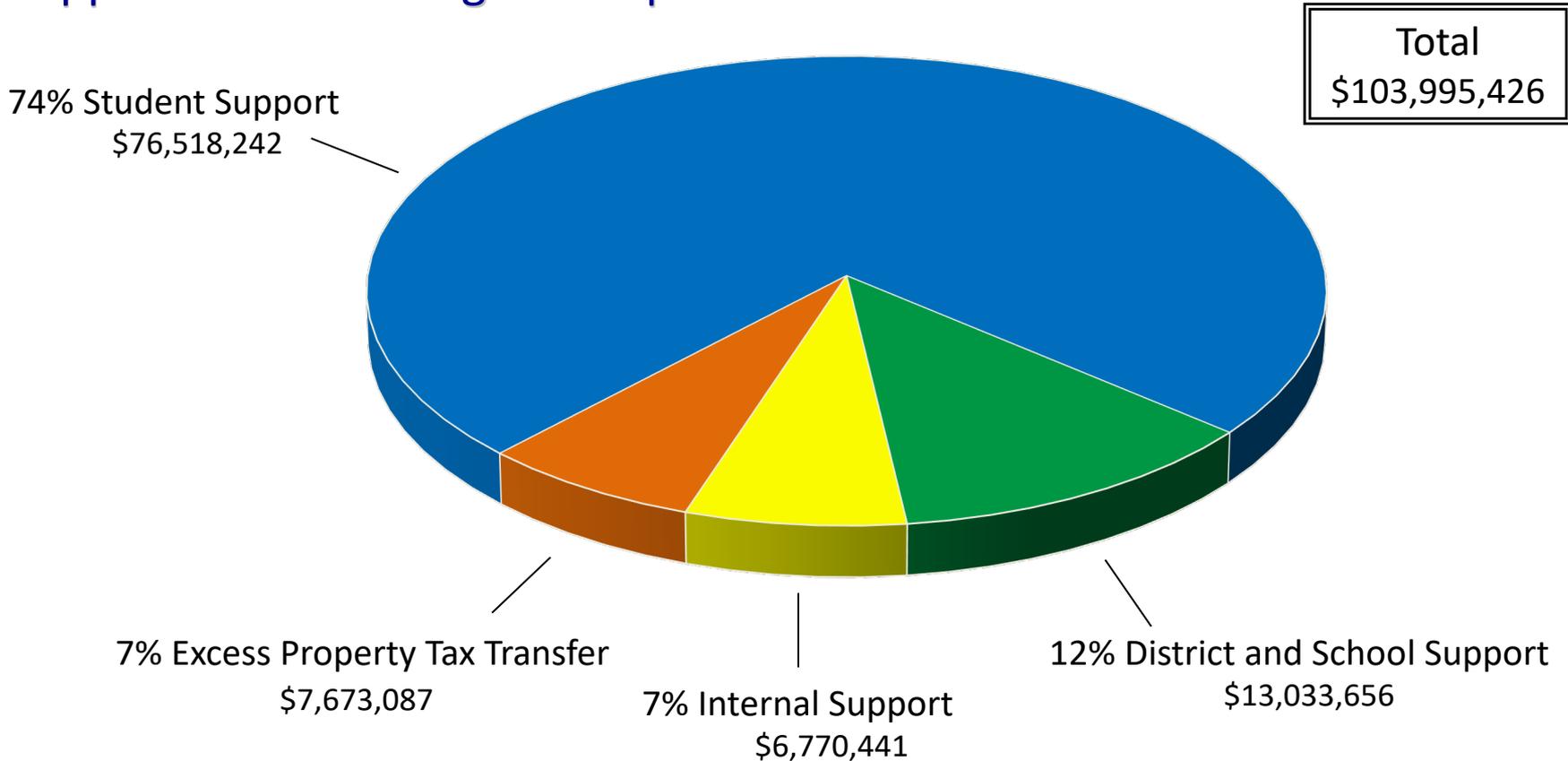
- Local Control Accountability Plan
- Curriculum & Instruction
- Information Technology Services
- School Business Advisory Services
- Administrative Credential Programs
- Differentiated Assistance
- Teacher Programs
- Curriculum Workshops
- Educational Technology Services
- Teacher Induction Program
- Salute to Teachers

2022-23



Proposed Adopted Budget

Combined General Fund and Child Development Fund
Support Services Budgeted Expenditures



2022-23



Proposed Adopted Budget

Combined General Fund and Child Development Fund

Two-Year Comparison

	2021-22 Estimated Actuals	2022-23 Proposed Budget
Beginning Balance	24,366,040	23,362,840
Revenue	100,630,975	100,776,486
Expense	101,634,175	103,995,426
Ending Balance	23,362,840	20,143,900

2022-23



Proposed Adopted Budget

General Fund Unrestricted Programs

Two-Year Comparison

	2021-22 Estimated Actuals	2022-23 Proposed Budget
Beginning Balance	8,414,814	8,914,764
Revenue	25,839,246	25,478,815
Expense	25,339,296	26,977,540
Ending Balance	8,914,764	7,416,039

2022-23



Proposed Adopted Budget

General Fund Restricted Programs

Two-Year Comparison

	2021-22 Estimated Actuals	2022-23 Proposed Budget
Beginning Balance	12,957,028	11,204,225
Revenue	40,144,997	41,171,081
Expense	41,897,800	43,093,442
Ending Balance	11,204,225	9,281,864

2022-23



Proposed Adopted Budget

Child Development Fund

Two-Year Comparison

	2021-22 Estimated Actuals	2022-23 Proposed Budget
Beginning Balance	2,994,198	3,243,851
Revenue	34,646,732	34,126,590
Expense	34,397,079	33,924,444
Ending Balance	3,243,851	3,445,997

2022-23



Proposed Adopted Budget

Combined General Fund and Child Development Fund

Two-Year Comparison

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Santa Barbara County Office of
Education
Santa Barbara

Budget, July 1
Multiyear Projections - General Fund
Unrestricted_Restricted

4210421000000
Form MYP
D8B6WN147E(2022-23)

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,459,226.00		2,045,159.00		1,772,570.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,933,799.00		10,933,799.00		10,933,799.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		12,393,025.00		12,978,958.00		12,706,369.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		17.69%		18.83%		17.74%

Thank you!

