

# **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 15<sup>th</sup> – Legislature submits budget to governor**
- **July 1<sup>st</sup> – 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:**

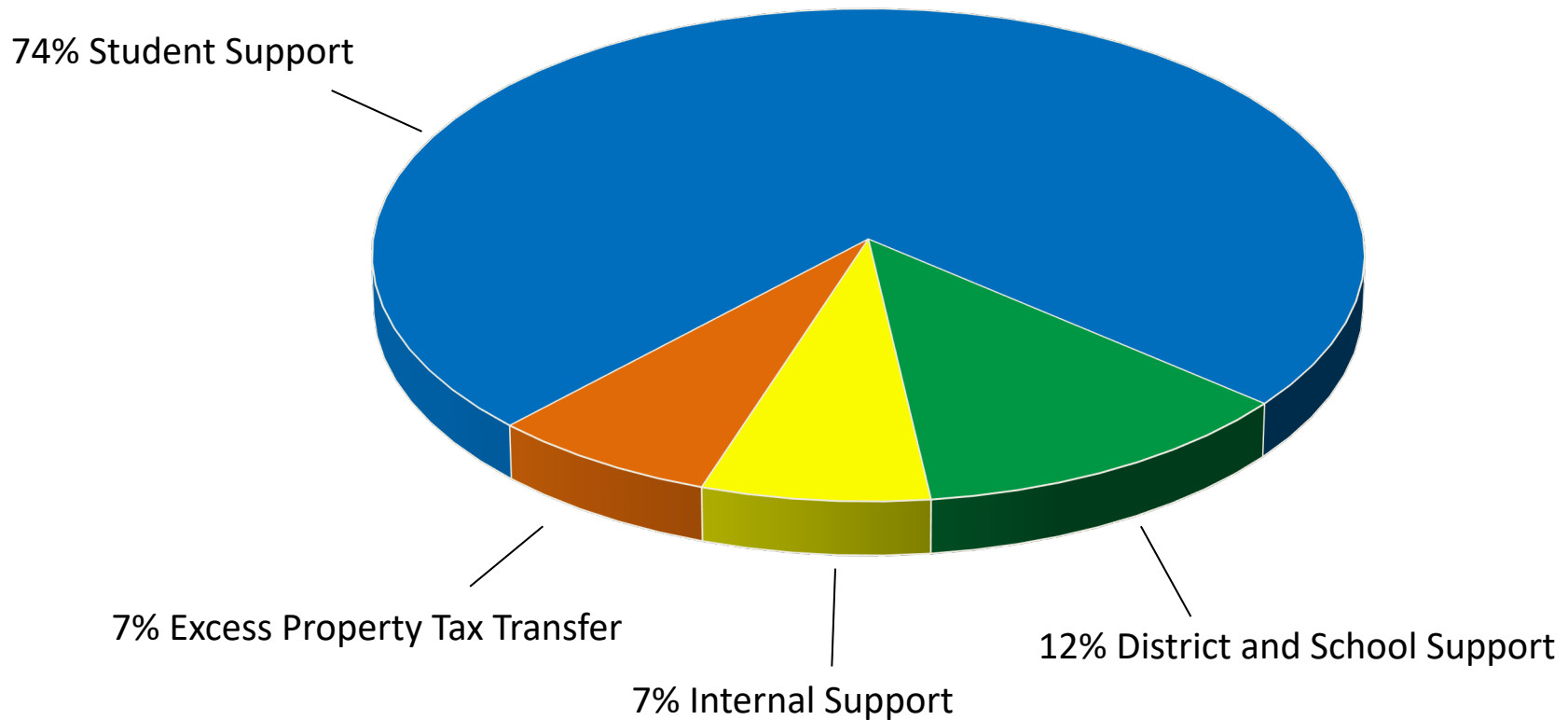
**Support Services in  
General Fund and  
Child Development**

**2022-23**



# Proposed Adopted Budget

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

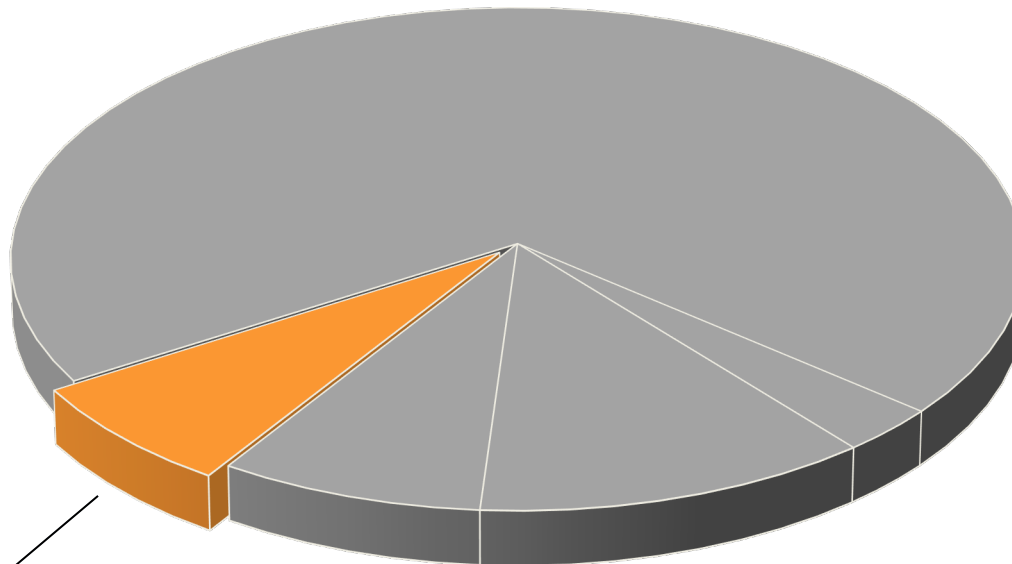


**2022-23**



# 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

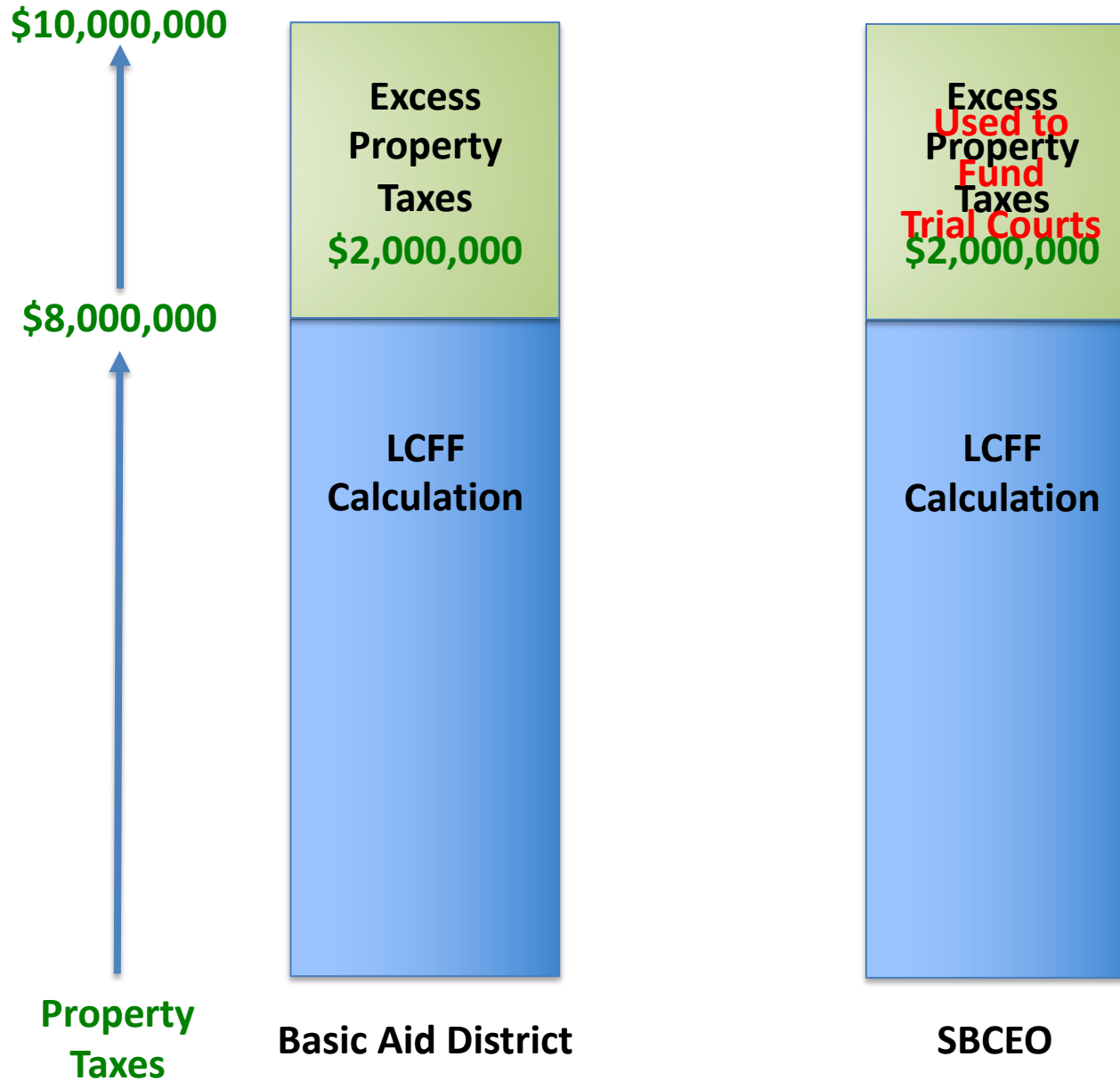
Basic Aid District

Excess  
Used to  
Property  
Fund  
Taxes  
Trial Courts

\$2,000,000

LCFF  
Calculation

SBCEO



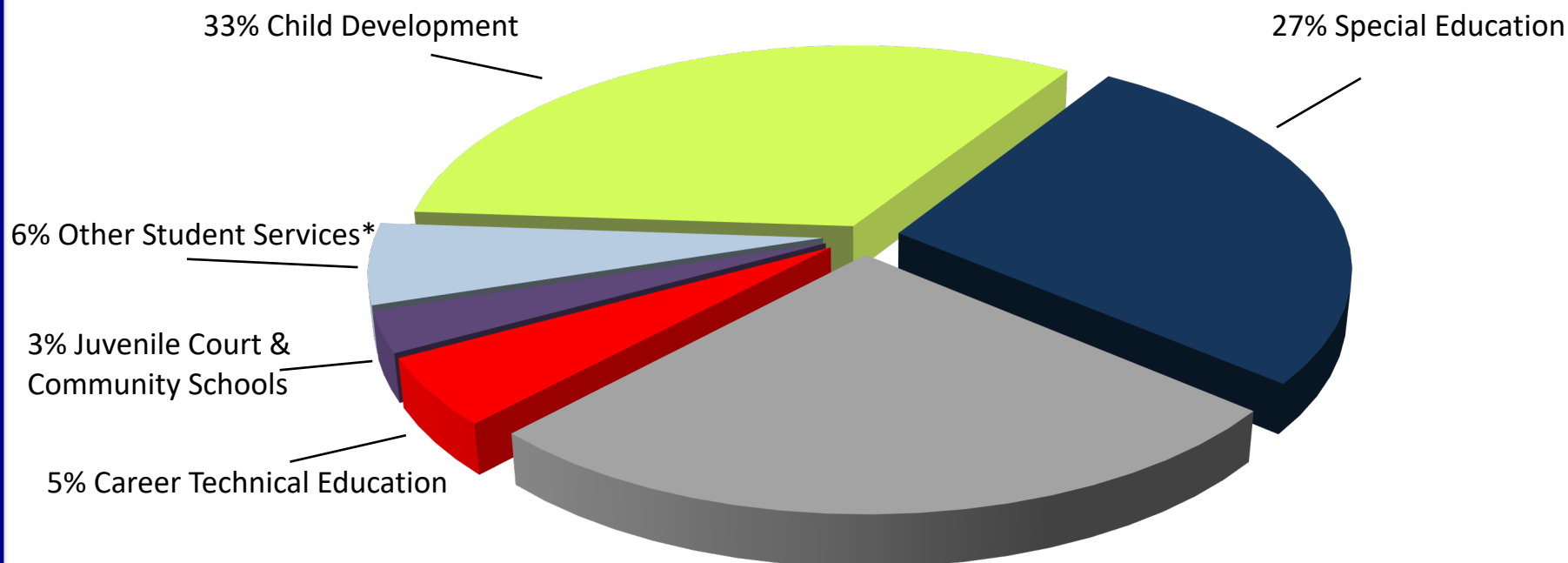


2022-23



# Proposed Adopted Budget

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



\*•Foster Youth Services

•Oral Health

•Author-Go-Round

•Promotoras

•Homeless Assistance

•Computers for Families

•Children's Creative Project Art in Schools

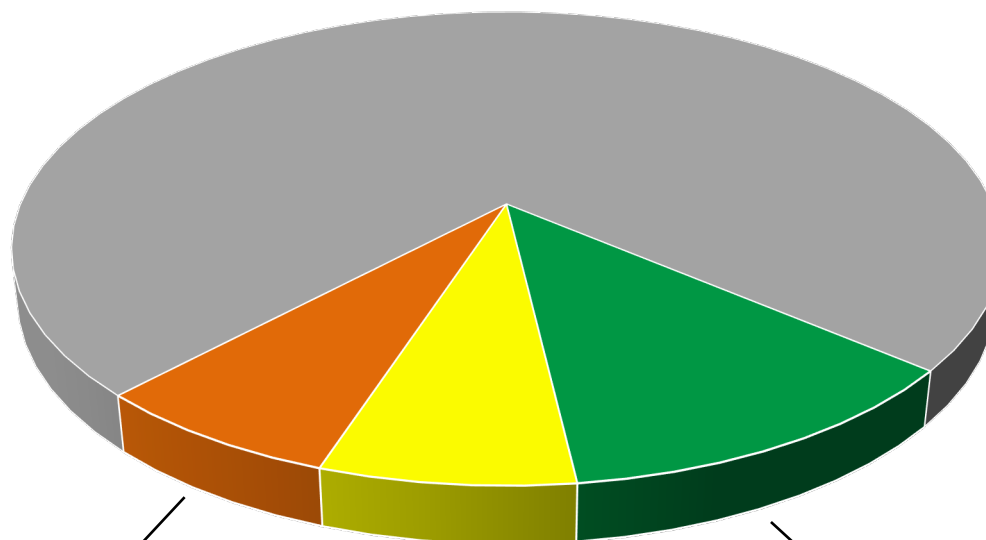
2022-23



# 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

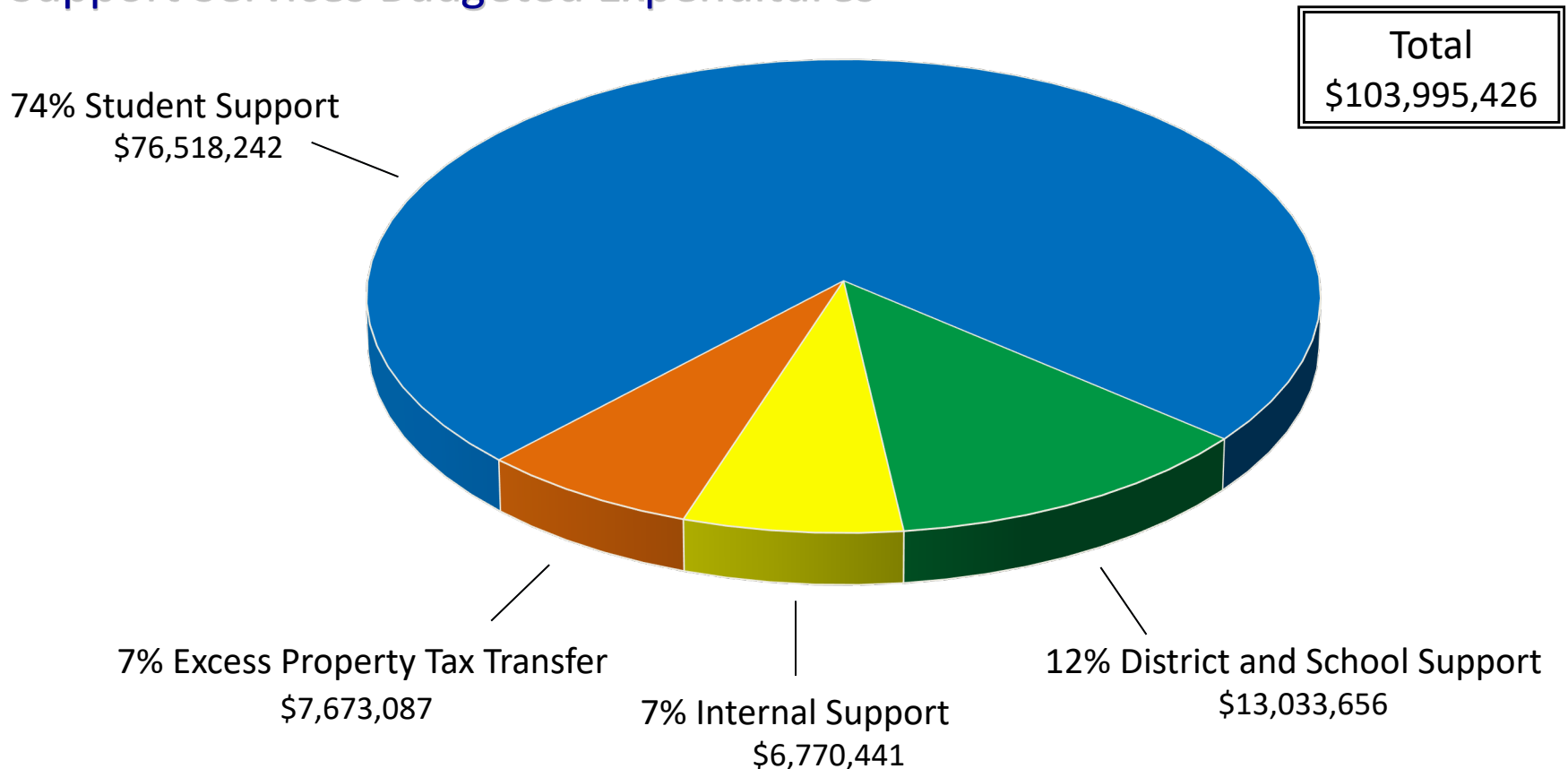
- Local Control Accountability Plan
- Curriculum & Instruction
- Information Technology Services
- School Business Advisory Services
- Administrative Credential Programs
- Differentiated Assistance
- Teacher Programs
- Curriculum Workshops
- Educational Technology Services
- Teacher Induction Program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

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

**2022-23**



# **Proposed Adopted Budget**

## **General Fund Unrestricted Programs**

### **Two-Year Comparison**

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

**2022-23**



# **Proposed Adopted Budget**

## **General Fund Restricted Programs**

### **Two-Year Comparison**

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

**2022-23**



# **Proposed Adopted Budget**

## **Child Development Fund**

### **Two-Year Comparison**

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

**2022-23**



# **Proposed Adopted Budget**

**Combined General Fund and Child Development Fund**

## **Two-Year Comparison**

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



Santa Barbara County Office of  
Education  
Santa Barbara

Budget, July 1  
Multiyear Projections - General Fund  
Unrestricted\_Restricted

42104210000000  
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!

