

2023-24 Proposed Adopted Budget

Santa Barbara County Board of Education

Judith (Judy) A. Frost, President

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Dr. Susan Salcido

County Superintendent of Schools

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2023-24 Proposed Adopted Budget

Fiscal Committee



Steven Torres

Associate Superintendent, Administrative Services

Nicole Evenson

Administrator, Internal Services

Araceli Vasquez

Fiscal Services Controller

Patrice Nelson

Fiscal Services Manager

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Important Upcoming State Budget Deadlines

- **June 15th – Legislature submits budget to governor**
- **July 1st – Governor signs or vetoes the budget**
- **October 16th – Tax Filing Deadline Extension**

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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**

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SANTA BARBARA
County Education Office
Service & Leadership

Proposed Adopted Budget

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State Format used :

Follows the Standardized
Account Code Structure
(SACS)


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Clear separation:

Support Services in
General Fund and
Child Development

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SANTA BARBARA
County Education Office
Service & Leadership

Proposed Adopted Budget

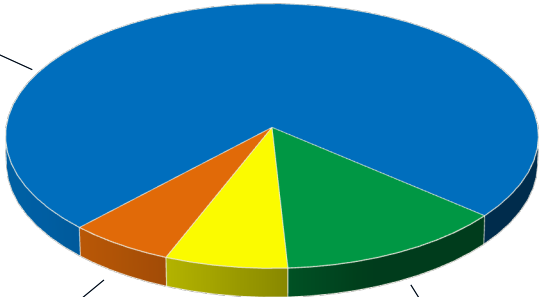
Combined General Fund and Child Development Fund
Support Services Budgeted Expenditures by Percentage

74% Student Support

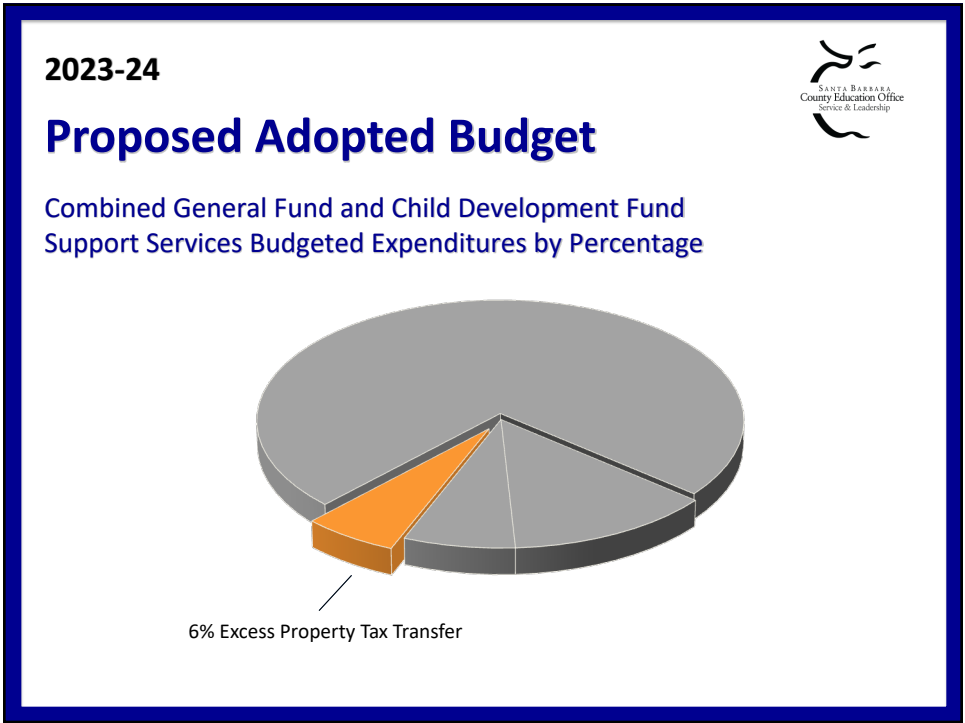
6% Excess Property Tax Transfer

7% Internal Support

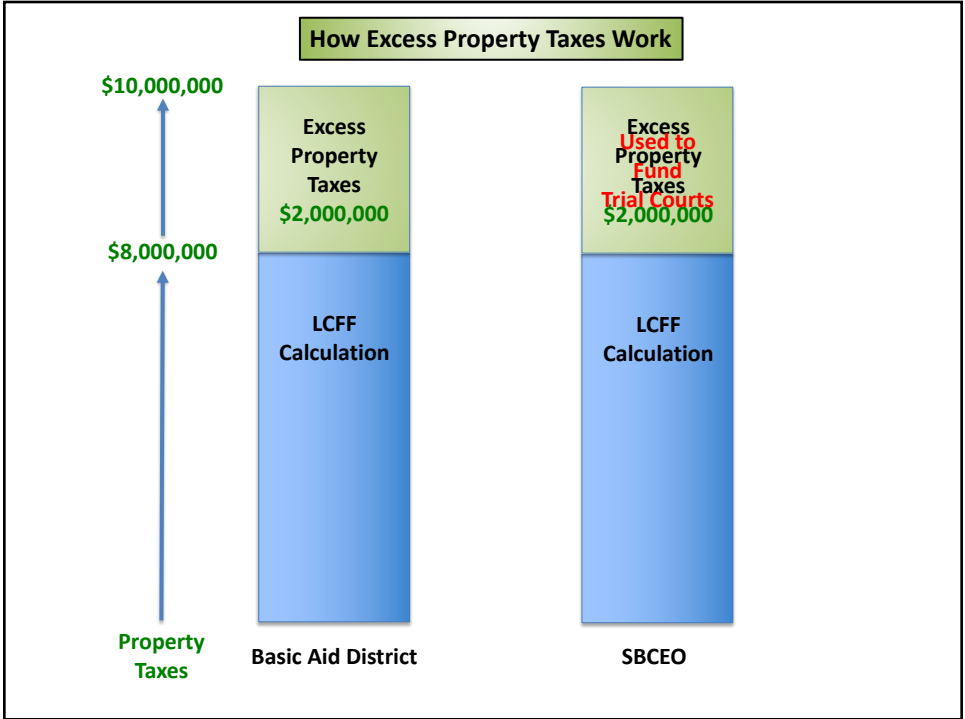
13% District and School Support



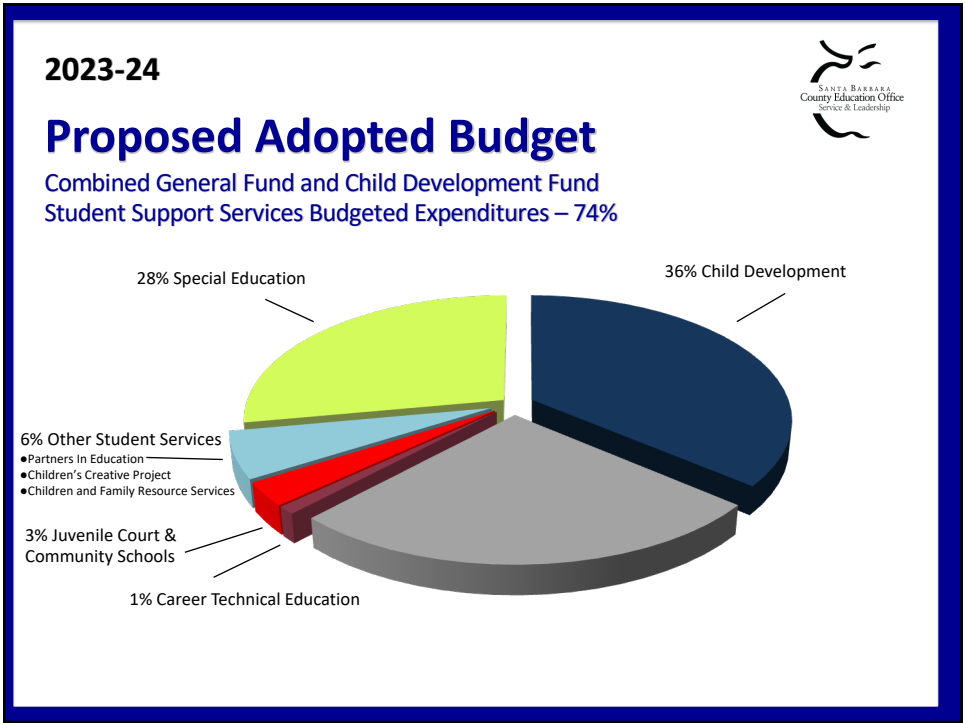
6



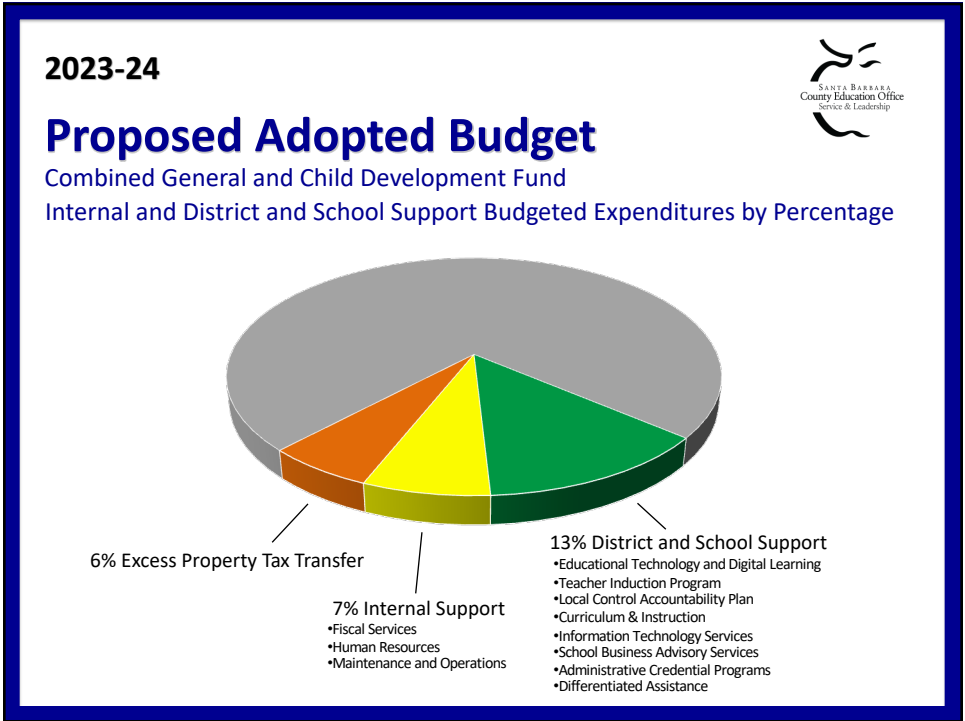
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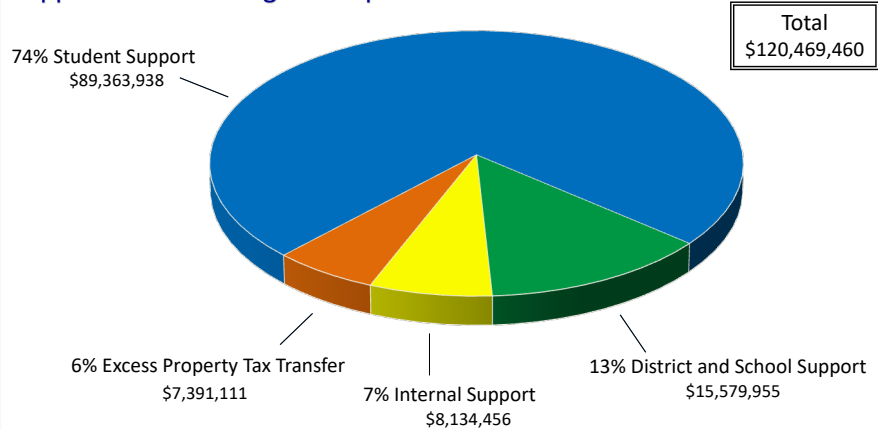
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Proposed Adopted Budget

Combined General Fund and Child Development Fund
Support Services Budgeted Expenditures



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Proposed Adopted Budget

Combined General Fund and Child Development Fund

Two-Year Comparison

| | 2022-23 Estimated Actuals | 2023-24 Proposed Budget |
|--------------------------|---------------------------------|-------------------------------|
| Beginning Balance | 25,173,110 | 24,775,175 |
| Revenue | 119,432,372 | 117,171,928 |
| Expense | 119,830,307 | 120,469,460 |
| Ending Balance | 24,775,175 | 21,477,643 |

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Proposed Adopted Budget

General Fund Unrestricted Programs

Two-Year Comparison

| | 2022-23 Estimated Actuals | 2023-24 Proposed Budget |
|-------------------|---------------------------------|-------------------------------|
| Beginning Balance | 9,073,808 | 9,980,341 |
| Revenue | 28,986,406 | 28,396,475 |
| Expense | 28,079,873 | 30,147,598 |
| Ending Balance | 9,980,341 | 8,229,218 |

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Proposed Adopted Budget

General Fund Restricted Programs

Two-Year Comparison

| | 2022-23 Estimated Actuals | 2023-24 Proposed Budget |
|-------------------|---------------------------------|-------------------------------|
| Beginning Balance | 13,140,265 | 11,949,909 |
| Revenue | 47,506,981 | 45,895,009 |
| Expense | 48,697,337 | 47,496,459 |
| Ending Balance | 11,949,909 | 10,348,459 |

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Proposed Adopted Budget

Child Development Fund

Two-Year Comparison

| | 2022-23 Estimated Actuals | 2023-24 Proposed Budget |
|-------------------|---------------------------------|-------------------------------|
| Beginning Balance | 2,959,037 | 2,844,925 |
| Revenue | 42,938,985 | 42,880,444 |
| Expense | 43,053,097 | 42,825,403 |
| Ending Balance | 2,844,925 | 2,899,966 |

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Proposed Adopted Budget

New Expenses for 2023-24

- Investments in school safety
- One-time, off-schedule stipend for staff
- Additional support for Special Education
- Modernization of facilities and technology

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Proposed Adopted Budget

Combined General Fund and Child Development Fund

Two-Year Comparison

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| Beginning Balance | 25,173,110 | 24,775,175 |
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| Santa Barbara County Office of Education Santa Barbara County | | Budget, July 1 County School Service Multiyear Projections Unrestricted/Restricted | | 42 10421 0000000 Form MYP E8BJTT8B9(2023-24) | | |
|--|--------------|---|-------------------------------------|--|-------------------------------------|---------------------------|
| Description | Object Codes | 2023-24 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2024-25 Projection (C) | % Change (Cols. E-C/C) (D) | 2025-26 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 | 1,241,956.00 | | 3,156,687.00 | | 4,291,982.00 |
| 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 | 11,933,799.00 | | 11,933,799.00 | | 11,933,799.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves - by Amount (Sum lines E1a thru E2c) | | 13,175,755.00 | | 15,090,486.00 | | 16,225,781.00 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 16.97% | | 19.74% | | 20.43% |

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