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# 2018-2019 Budget Summary

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Humboldt County  
Office of Education

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# **Summary of Assumptions**

Humboldt County Office of Education  
2018-2019 Budget Adoption

**Budget Development Assumptions**

The budget was completed with the most current information prior to the release of Governor Brown’s May Revision to the 2018-19 proposed state budget on Friday, May 11, 2018. All material changes will be integrated as part of the 45-Day update once the legislature and Governor have adopted the 2018-19 state budget.

Local Control Funding Formula

Funds are apportioned to county offices of education using a weighted student formula-the Local Control Funding Formula (LCFF). For County Offices of Education, LCFF funding is based on total countywide ADA; the number of school districts within the county; Court & Community School ADA; the percentages of English Language Learners, Foster Youth and those receiving Free and Reduced Meals in Court & Community School programs; and an add-on for Home to School Transportation based on funding for that program in 2012-2013.

Local Control Funding Formula Pupil Data: Budget Adoption 2018-2019

	2016-2017	2017-2018	2018-2019	Difference
	A	B	C	D = C - B
<i>County Operations Grant:</i>				
Other Purpose	17,289	17,196	16,959	-237
Districts	31	31	31	0
<i>Pupil Driven Grants:</i>				
Community Schools	128	115	100	-15
Community School Unduplicated %	85.54%	88.60%	87.15%	-1.45%
Court Schools	26	25	25	0
Court School ELL/FRM %	100.00%	100.00%	100.00%	0.00%

Reserves

HCOE’s policy is to maintain a 10% reserve. Maintaining this reserve prepares the County Office for the potential economic downturn as is predicted. Our reserve for local consideration as of June 30, 2019 is projected to be \$3,935,991 or 11.40%.

Ending Balance Assignments

The County Office's 2018-2019 projected unrestricted ending fund balance is \$5,073,455. This balance is assigned as follows:

Revolving Cash	\$	2,000
AB 1200 Fiscal Oversight		60,485
LCAP District Support Activities		586,883
Deferred Maintenance		174,026
Special Education Transportation		10,000
INS Capital Outlay		450,000
Student Sales		9,784
Student Program Donations		83,882
MAA		280,194
Personal Data Wizard		25,331
CTE Student Programs		196,688
Lottery		254,879
Economic Uncertainties		2,939,303
	\$	5,073,455

2018-2019 and Multi-Year Budget Assumptions

Revenue projections for budget adoption utilize the recommended rates and assumptions published by School Services of California and/or the California Department of Finance. Expenditure projections include estimated step and column increases. Negotiations for health and welfare benefit increases have not been concluded.

The table below presents rates and assumptions used in development of the proposed budget.

	<u>2018-2019</u>	<u>MYP1 2019-2020</u>	<u>MYP2 2020-2021</u>
Local Control Funding Formula COLA	2.71%	2.41%	2.80%
Certificated Step and Column	1.66%	1.66%	1.66%
Classified Step and Column	2.49%	2.49%	2.49%
Management/Confidential Step and Column	2.40%	2.40%	2.40%
Health and Welfare increase	7.00%	7.00%	7.00%
Workers Compensation increase	5.00%	5.00%	5.00%

# General Fund

## THE GENERAL FUND

### Guiding Principles for 2018-2019 Budget

1. Generally, programs and services conducted by the county office are to be self-supporting within the limits of the federal, state and local funds specifically allocated for those purposes.
2. On-going expenses will be tied to on-going revenues; one-time revenues may be used to cover excess costs within the budget year.
3. Grant programs shall be self-sustaining which includes providing sufficient resources to support all related administrative costs unless a specific exemption is made by the superintendent or legal restrictions specify otherwise.
4. Staffing levels shall be adjusted within each program/service area consistent with changes in anticipated pupil enrollment, level of service needs and available revenues.
5. Appropriate reserve funds may be re-allocated during the budget year to meet program priorities providing a plan to restore those reserves in future years is identified.
6. In order to help insure ongoing fiscal stability and to meet debt obligations given multiple payment deferrals from the state, the target of a 10% reserve level for individual program and service areas and for undesignated reserves shall be continued. Should it become necessary to reduce the level of these reserves in 2016-2017 a plan shall be established to restore these reserve levels for budget year 2017-2018.

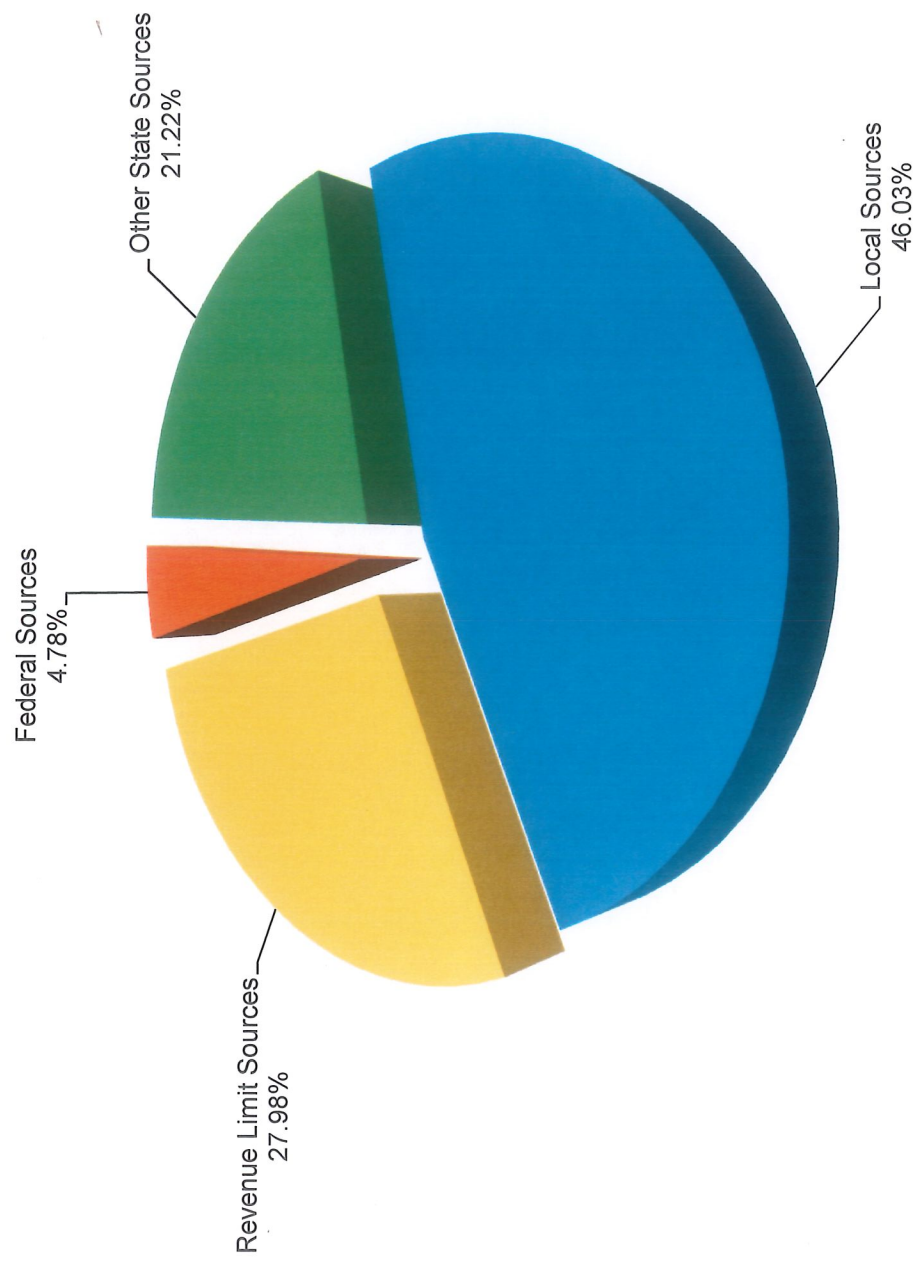
Humboldt County Office of Education: 2018-2019 Budget Adoption

Total General Fund  
Fund 01

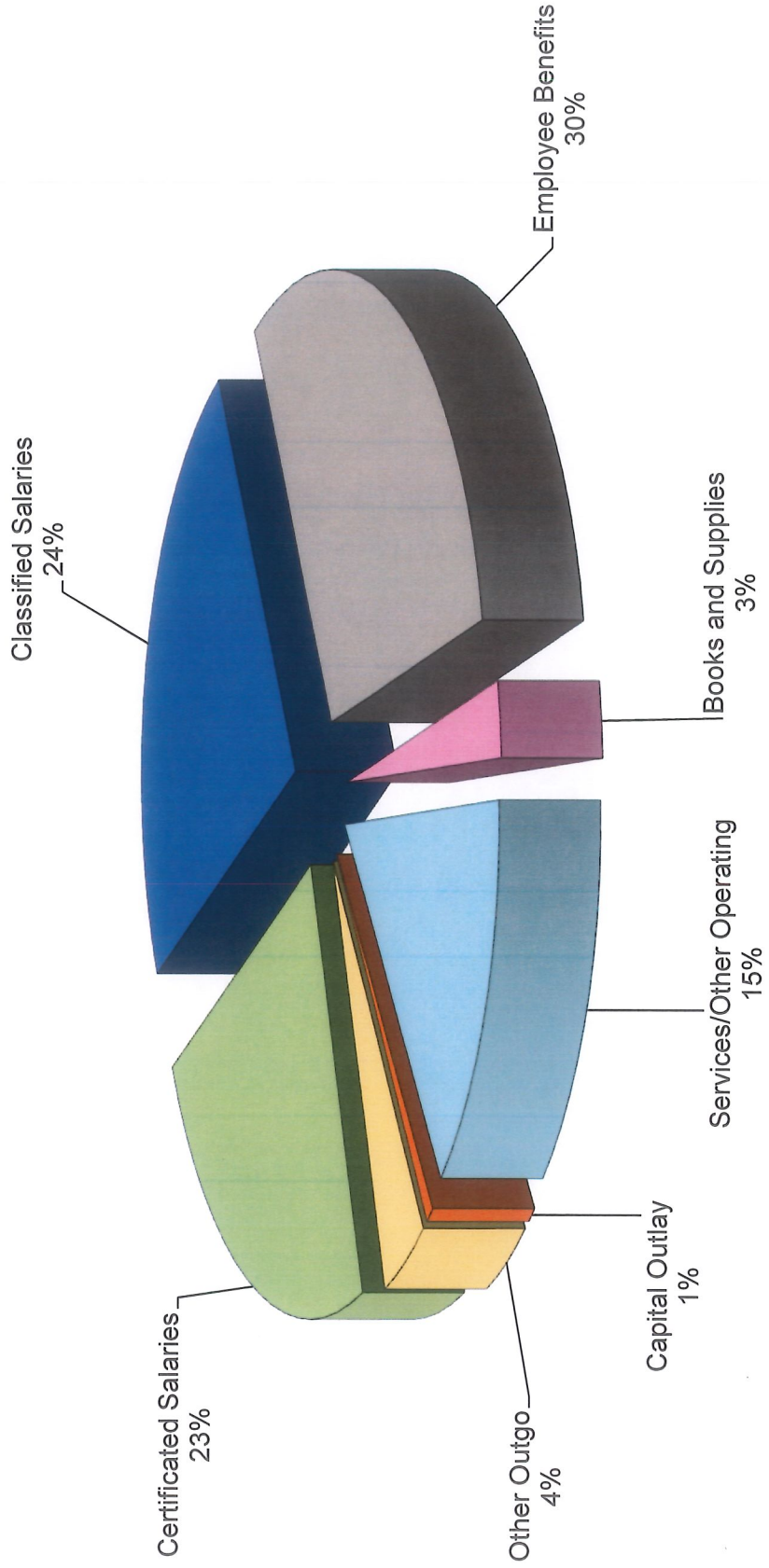
	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Revenue Limit Sources	9,579,690	9,594,973
Federal Sources	2,017,363	1,638,269
State Sources	7,168,164	7,275,728
Local Sources	<u>15,051,072</u>	<u>15,785,773</u>
Total Revenues	<u>33,816,289</u>	<u>34,294,743</u>
<b>EXPENDITURES</b>		
Certificated Salaries	7,570,457	7,930,451
Classified Salaries	8,110,881	8,175,562
Employee Benefits	9,455,078	10,215,209
Book/Supplies	977,081	934,601
Services, Other Operating	5,342,897	5,143,028
Interprogram Services	(14,471)	(14,959)
Capital Outlay	490,624	254,607
Other Outgo	1,716,676	1,552,989
Interprogram Support Services	<u>(30,382)</u>	<u>(21,219)</u>
Total Expenditures	<u>33,618,841</u>	<u>34,170,269</u>
EXCESS REVENUES (EXPENDITURES)	<u>197,448</u>	<u>124,474</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In	-	41,351
Interfund Transfers Out	(348,497)	(360,377)
Other Sources\Uses	<u>400,646</u>	<u>-</u>
Total Other Sources (Uses)	<u>52,149</u>	<u>(319,026)</u>
FUND BALANCE INCREASE(DECREASE)	249,597	(194,552)
Beginning Balance	7,888,819	8,138,416
Audit Adjustments	<u>-</u>	<u>-</u>
ENDING FUND BALANCE	<u>8,138,416</u>	<u>7,943,864</u>
<b>STAFF FTE:</b>		
Administration	47.93	50.91
Certificated	74.23	75.73
Classified	<u>167.68</u>	<u>172.56</u>
Total FTE's	<u>289.84</u>	<u>299.20</u>



# 2018-2019 GENERAL FUND REVENUES



# 2018-2019 GENERAL FUND EXPENDITURES



# Operations

Humboldt County Office of Education: 2018-2019 Budget Adoption  
Operations

Group Total

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula	6,665,658	6,503,246
Federal Sources	-	-
State Sources	74,448	111,157
Local Sources	491,835	493,647
Total Revenues	<u>7,231,941</u>	<u>7,108,050</u>
<b>EXPENDITURES</b>		
Certificated Salaries	450,040	514,659
Classified Salaries	1,782,869	1,882,837
Employee Benefits	1,246,666	1,439,584
Book/Supplies	265,093	275,896
Services, Other Operating	977,381	1,027,707
Interprogram Services	(809,485)	(813,391)
Capital Outlay	171,669	85,426
Other Outgo	-	-
Interprogram Support Services	(1,836,175)	(1,889,477)
Total Expenditures	<u>2,248,058</u>	<u>2,523,241</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>4,983,883</u>	<u>4,584,809</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In	-	-
Interfund Transfers Out	(348,497)	(360,377)
Other Sources\Uses	(3,907,780)	(3,695,749)
Total Other Sources (Uses)	<u>(4,256,277)</u>	<u>(4,056,126)</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	727,606	528,683
Beginning Balance	2,506,407	3,234,013
Audit Adjustments	-	-
<b>ENDING FUND BALANCE</b>	<u>3,234,013</u>	<u>3,762,696</u>
<b>STAFF FTE:</b>		
Administration	11.56	12.56
Certificated	0.00	0.00
Classified	22.63	22.63
Total FTE's	<u>34.19</u>	<u>35.19</u>

Humboldt County Office of Education: 2018-2019 Budget Adoption  
Operations

Administrative Services  
0000

Funded primarily by the Local Control Funding Formula, Administrative Services includes activities related to personnel, business services, administration and the Humboldt County Board of Education and County Committee on School District Organization.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources	9,526	8,937
Local Sources	87,860	91,819
Total Revenues	<u>97,386</u>	<u>100,756</u>
<b>EXPENDITURES</b>		
Certificated Salaries	318,798	319,916
Classified Salaries	1,337,983	1,444,102
Employee Benefits	901,461	1,026,077
Book/Supplies	22,022	25,050
Services, Other Operating	297,474	342,221
Interprogram Services	(22,411)	(15,569)
Capital Outlay		
Other Outgo		
Interprogram Support Services		
Total Expenditures	<u>2,855,327</u>	<u>3,141,797</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>(2,757,941)</u>	<u>(3,041,041)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses	2,807,941	2,991,041
Total Other Sources (Uses)	<u>2,807,941</u>	<u>2,991,041</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	50,000	(50,000)
Beginning Balance	62,485	112,485
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>112,485</u>	<u>62,485</u>
<b>STAFF FTE:</b>		
Administration	9.07	9.32
Certificated		
Classified	14.91	14.91
Total FTE's	<u>23.98</u>	<u>24.23</u>

**Humboldt County Office of Education: 2018-2019 Budget Adoption  
Operations**

Local Control Accountability Plan (LCAP)

0001

As part of the LCFF, school districts, COEs, and charter schools are required to develop, adopt, and annually update a three-year Local Control and Accountability Plan (LCAP). The LCAP is required to identify goals and measure progress for student subgroups across multiple performance indicators within programs. Activities related to the development and monitoring of the LCAP and the goals identified therein are funded by the LCFF and expensed in this resource.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources	72,828	72,828
Total Revenues	<u>72,828</u>	<u>72,828</u>
<b>EXPENDITURES</b>		
Certificated Salaries	131,242	194,743
Classified Salaries	47,253	47,804
Employee Benefits	69,971	106,989
Book/Supplies	4,367	2,050
Services, Other Operating	18,415	15,748
Interprogram Services	2,623	2,773
Capital Outlay		
Other Outgo		
Interprogram Support Services		
Total Expenditures	<u>273,871</u>	<u>370,107</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>(201,043)</u>	<u>(297,279)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses	748,701	302,647
Total Other Sources (Uses)	<u>748,701</u>	<u>302,647</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	547,658	5,368
Beginning Balance	33,857	581,515
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u><u>581,515</u></u>	<u><u>586,883</u></u>
<b>STAFF FTE:</b>		
Administration	1.32	2.08
Certificated		
Classified	0.15	0.15
Total FTE's	<u>1.47</u>	<u>2.23</u>

**Humboldt County Office of Education: 2018-2019 Budget Adoption  
Operations**

LCFF Funding & Reserves

0010

Funding is provided from state apportionment and local property tax sources as part of the Local Control Funding Formula, which includes three components: 1) a County Operations Grant based on the number of districts within the county and total countywide ADA; 2) a Pupil Driven Grant that is a weighted student formula; and 3) Adjustments for a Home-to-School Transportation Add-On and hold harmless provisions. All of the major internal support and operational functions of the HCOE are supported by these funds.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula	6,665,658	6,503,246
Federal Sources		
State Sources	64,922	102,220
Local Sources	<u>116,894</u>	<u>90,000</u>
Total Revenues	<u>6,847,474</u>	<u>6,695,466</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries		
Employee Benefits		11,300
Book/Supplies		
Services, Other Operating		
Interprogram Services	(3,576)	
Capital Outlay		
Other Outgo		
Interprogram Support Services	<u>(1,858,425)</u>	<u>(1,917,134)</u>
Total Expenditures	<u>(1,862,001)</u>	<u>(1,905,834)</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>8,709,475</u>	<u>8,601,300</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out	(348,497)	(360,377)
Other Sources\Uses	<u>(8,169,363)</u>	<u>(7,647,870)</u>
Total Other Sources (Uses)	<u>(8,517,860)</u>	<u>(8,008,247)</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	191,615	593,053
Beginning Balance	2,275,962	2,467,577
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>2,467,577</u>	<u>3,060,630</u>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified		
Total FTE's	<u>0.00</u>	<u>0.00</u>

**Humboldt County Office of Education: 2018-2019 Budget Adoption  
Operations**

Communication Center  
0011

The Communication Center provides production of written and electronic communications for HCOE, school districts, and outside agencies. Fees for these services are collected from customers and additional financial support is provided from Internal Services.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources	190,000	230,000
Total Revenues	<u>190,000</u>	<u>230,000</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries	145,972	151,238
Employee Benefits	85,600	96,602
Book/Supplies	97,950	105,000
Services, Other Operating	130,600	143,200
Interprogram Services	(145,819)	(127,296)
Capital Outlay		
Other Outgo		
Interprogram Support Services	22,250	27,657
Total Expenditures	<u>336,553</u>	<u>396,401</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>(146,553)</u>	<u>(166,401)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses	146,553	166,401
Total Other Sources (Uses)	<u>146,553</u>	<u>166,401</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	-	-
Beginning Balance		
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>-</u>	<u>-</u>
<b>STAFF FTE:</b>		
Administration	0.51	0.50
Certificated		
Classified	2.00	2.00
Total FTE's	<u>2.51</u>	<u>2.50</u>



**Humboldt County Office of Education: 2018-2019 Budget Adoption  
Operations**

Maintenance & Operations  
0012

Costs for maintenance, custodial and utility services provided to all HCOE owned and leased facilities are reported here. The services are paid for by the programs housed in each of the facilities and from Internal Services.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources	4,600	4,000
Total Revenues	<u>4,600</u>	<u>4,000</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries	177,873	182,147
Employee Benefits	133,182	144,444
Book/Supplies	48,654	47,796
Services, Other Operating	238,322	243,663
Interprogram Services	(386,325)	(397,616)
Capital Outlay		
Other Outgo		
Interprogram Support Services		
Total Expenditures	<u>211,706</u>	<u>220,434</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>(207,106)</u>	<u>(216,434)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses	207,106	216,434
Total Other Sources (Uses)	<u>207,106</u>	<u>216,434</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	-	-
Beginning Balance		
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>-</u>	<u>-</u>
<b>STAFF FTE:</b>		
Administration	0.48	0.48
Certificated		
Classified	3.94	3.94
Total FTE's	<u>4.42</u>	<u>4.42</u>

Humboldt County Office of Education: 2018-2019 Budget Adoption  
Operations

Deferred Maintenance  
0013

Although once mandated by the state, the Deferred Maintenance account is now Unrestricted and subject only to local control. Contributions into Deferred Maintenance are intended to maintain a reserve level sufficient to cover the costs of improvements and major maintenance, and are made at the discretion of the board of education and county Superintendent.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources		
Total Revenues	-	-
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries		
Employee Benefits		
Book/Supplies		
Services, Other Operating	32,500	17,000
Interprogram Services		
Capital Outlay	43,400	
Other Outgo		
Interprogram Support Services		
Total Expenditures	75,900	17,000
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>(75,900)</u>	<u>(17,000)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses	75,900	17,000
Total Other Sources (Uses)	75,900	17,000
<b>FUND BALANCE INCREASE(DECREASE)</b>	-	-
Beginning Balance	52,698	52,698
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>52,698</u>	<u>52,698</u>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified		
Total FTE's	0.00	0.00

Humboldt County Office of Education: 2018-2019 Budget Adoption  
Operations

Reception & Purchasing  
0014

Purchasing & Reception staff provide greeting and direction to the public, as well as procurement, freight/mail processing and distribution, and inventory control for HCOE. In addition, the general administrative expenses for stock supplies, equipment, telephones, and maintenance agreements are recognized in this resource. Funding for these activities is provided by the LCFF, Indirect and Interest earnings.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources		
Total Revenues	-	-
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries	30,292	28,158
Employee Benefits	28,770	28,590
Book/Supplies	24,100	25,000
Services, Other Operating	188,870	173,250
Interprogram Services	3,350	3,600
Capital Outlay		
Other Outgo		
Interprogram Support Services		
Total Expenditures	<u>275,382</u>	<u>258,598</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>(275,382)</u>	<u>(258,598)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses	<u>275,382</u>	<u>258,598</u>
Total Other Sources (Uses)	<u>275,382</u>	<u>258,598</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	-	-
Beginning Balance		
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>-</u>	<u>-</u>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified	<u>1.00</u>	<u>1.00</u>
Total FTE's	<u>1.00</u>	<u>1.00</u>

Humboldt County Office of Education: 2018-2019 Budget Adoption  
Operations

Motor Pool  
0015

The Motor Pool consists of a fleet of vehicles owned by the county office and used by staff in performance of program objectives, travel and administration. Vehicles are either assigned to specific programs or staff or may be reserved using the Fleet Commander management system. Activities expensed in this resource include staff time related to maintenance of the fleet, fuel and vehicle supplies, repairs and vehicle replacement costs. Mileage and per vehicle rates charged to other programs offset expenditures in this resource.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources	19,653	5,000
Total Revenues	<u>19,653</u>	<u>5,000</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries	43,496	29,388
Employee Benefits	27,682	25,582
Book/Supplies	68,000	71,000
Services, Other Operating	71,200	92,625
Interprogram Services	(257,327)	(279,283)
Capital Outlay	128,269	85,426
Other Outgo		
Interprogram Support Services		
Total Expenditures	<u>81,320</u>	<u>24,738</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>(61,667)</u>	<u>(19,738)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses		
Total Other Sources (Uses)	<u>-</u>	<u>-</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	(61,667)	(19,738)
Beginning Balance	81,405	19,738
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>19,738</u>	<u>-</u>
<b>STAFF FTE:</b>		
Administration	0.18	0.18
Certificated		
Classified	0.63	0.63
Total FTE's	<u>0.81</u>	<u>0.81</u>

# **District Support Services**

Humboldt County Office of Education: 2018-2019 Budget Adoption  
 District Support Services

Group Total

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula	-	-
Federal Sources	-	-
State Sources	2,775	2,000
Local Sources	984,961	953,843
Total Revenues	<u>987,736</u>	<u>955,843</u>
<b>EXPENDITURES</b>		
Certificated Salaries	528,343	487,826
Classified Salaries	290,039	304,299
Employee Benefits	412,199	403,963
Book/Supplies	51,173	47,000
Services, Other Operating	305,439	305,926
Interprogram Services	(14,485)	(13,150)
Capital Outlay	-	-
Other Outgo	-	-
Interprogram Support Services	117,746	115,190
Total Expenditures	<u>1,690,454</u>	<u>1,651,054</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>(702,718)</u>	<u>(695,211)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In	-	41,351
Interfund Transfers Out	-	-
Other Sources\Uses	703,694	627,884
Total Other Sources (Uses)	<u>703,694</u>	<u>669,235</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	976	(25,976)
Beginning Balance	25,000	25,976
Audit Adjustments	-	-
<b>ENDING FUND BALANCE</b>	<u>25,976</u>	<u>-</u>
<b>STAFF FTE:</b>		
Administration	5.75	5.19
Certificated	0.50	0.50
Classified	5.83	5.80
Total FTE's	<u>12.08</u>	<u>11.49</u>

**Humboldt County Office of Education: 2018-2019 Budget Adoption  
District Support Services**

Instructional Support Services  
0021

Funds support programs designed to improve teaching and learning through leadership, guidance and assistance to teaching staff, recognition programs as well as programs designed to improve curriculum materials and assessment tools. Services include technology, developing and improving curriculum and providing in-service training to teachers. Support is also provided to local boards and administrators including assistance with assessment and accountability requirements established by state and federal legislation, including the state Academic Performance Index (API), and the federal Adequate Yearly Progress (AYP). Funding is derived from a state LCFF base funding.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources	127,707	127,707
Total Revenues	<u>127,707</u>	<u>127,707</u>
<b>EXPENDITURES</b>		
Certificated Salaries	96,089	31,349
Classified Salaries	59,553	60,961
Employee Benefits	73,456	47,460
Book/Supplies	1,900	1,400
Services, Other Operating	159,758	157,687
Interprogram Services	1,067	(284)
Capital Outlay		
Other Outgo		
Interprogram Support Services	29,118	22,393
Total Expenditures	<u>420,941</u>	<u>320,966</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>(293,234)</u>	<u>(193,259)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses	293,234	193,259
Total Other Sources (Uses)	<u>293,234</u>	<u>193,259</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	-	-
Beginning Balance		-
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>-</u>	<u>-</u>
<b>STAFF FTE:</b>		
Administration	1.01	0.25
Certificated		
Classified	0.93	0.90
Total FTE's	<u>1.94</u>	<u>1.15</u>

**Humboldt County Office of Education: 2018-2019 Budget Adoption  
District Support Services**

Library/Media Center  
0023

This program supports implementation of California Standards and Curriculum Frameworks by (1) developing, maintaining and circulating collections of books, media, equipment and other instructional resources to K-12 contracting districts; (2) displaying K-8 instructional materials adopted by the State Board of Education in the LRDC (Learning Resources Display Center); (3) offering a courier service for movement of materials and documents; (4) stocking a "Maker Space" and work area with supplies for purchase and equipment for use; (5) collaborating with partners for a "Children's Author Festival" every other year. School district contracts, direct sales, HCOE Forest Reserve and unrestricted other purpose monies fund the program.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources	157,100	162,050
Total Revenues	<u>157,100</u>	<u>162,050</u>
<b>EXPENDITURES</b>		
Certificated Salaries	78,721	62,330
Classified Salaries	185,993	124,380
Employee Benefits	169,793	115,707
Book/Supplies	22,343	19,700
Services, Other Operating	28,670	28,420
Interprogram Services	(20,684)	(18,069)
Capital Outlay		
Other Outgo		
Interprogram Support Services	34,885	24,935
Total Expenditures	<u>499,721</u>	<u>357,403</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>(342,621)</u>	<u>(195,353)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses	342,621	195,353
Total Other Sources (Uses)	<u>342,621</u>	<u>195,353</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	-	-
Beginning Balance		-
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>-</u>	<u>-</u>
<b>STAFF FTE:</b>		
Administration	1.50	0.90
Certificated		
Classified	4.00	3.25
Total FTE's	<u>5.50</u>	<u>4.15</u>



Humboldt County Office of Education: 2018-2019 Budget Adoption  
 District Support Services

Cooperative Consolidated Application (CO-OP)  
 0024

The Co-op prepares the Consolidated Application for state and federal categorical programs and associated data collections and reports for individual member LEAs (districts and direct-funded charters). The Con App is submitted to the State Department of Education. The Co-op provides consortium members with information on the regulations for categorical programs included in the Con App and serves as a liaison to the state department for advocating, interpreting and reviewing policies, plans and state/federal mandates that apply to member districts.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources	104,750	104,750
Total Revenues	<u>104,750</u>	<u>104,750</u>
<b>EXPENDITURES</b>		
Certificated Salaries	41,101	41,101
Classified Salaries	20,895	20,895
Employee Benefits	31,656	34,156
Book/Supplies	150	150
Services, Other Operating	4,294	5,556
Interprogram Services	(2,585)	(2,485)
Capital Outlay		
Other Outgo		
Interprogram Support Services	7,163	7,453
Total Expenditures	<u>102,674</u>	<u>106,826</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>2,076</u>	<u>(2,076)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses		
Total Other Sources (Uses)	<u>-</u>	<u>-</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	2,076	(2,076)
Beginning Balance		2,076
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>2,076</u>	<u>-</u>
<b>STAFF FTE:</b>		
Administration	0.30	0.30
Certificated		
Classified	0.60	0.60
Total FTE's	<u>0.90</u>	<u>0.90</u>

**Humboldt County Office of Education: 2018-2019 Budget Adoption  
District Support Services**

Professional Development  
0025

This service area has two primary components:

A. Coordination and delivery of professional learning opportunities in a variety of formats designed to meet individual and school site needs. Content-specific courses are aligned with California Common Core Standards and Frameworks. Consultation in the areas of E-Learning, Preschool/Early Childhood Education and English Language Learners is also provided. HCOE Forest Reserve Funds, individual and district fees fund these activities.

B. Provides support for low performing schools and districts identified by state and federal accountability programs. HCOE unrestricted Other Purpose and Region 1 regional school and district support system (RSDSS) monies fund this program which is to assist with site-based planning for comprehensive school improvement.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources	2,775	2,000
Local Sources	<u>552,342</u>	<u>511,016</u>
Total Revenues	<u>555,117</u>	<u>513,016</u>
<b>EXPENDITURES</b>		
Certificated Salaries	312,432	353,046
Classified Salaries		74,465
Employee Benefits	123,397	191,672
Book/Supplies	26,680	25,650
Services, Other Operating	110,359	108,085
Interprogram Services	7,612	7,583
Capital Outlay		
Other Outgo		
Interprogram Support Services	<u>43,576</u>	<u>57,038</u>
Total Expenditures	<u>624,056</u>	<u>817,539</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>(68,939)</u>	<u>(304,523)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		41,351
Interfund Transfers Out		
Other Sources\Uses	<u>67,839</u>	<u>239,272</u>
Total Other Sources (Uses)	<u>67,839</u>	<u>280,623</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	(1,100)	(23,900)
Beginning Balance	25,000	23,900
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u><u>23,900</u></u>	<u><u>-</u></u>
<b>STAFF FTE:</b>		
Administration	2.94	3.74
Certificated	0.50	0.50
Classified		<u>0.75</u>
Total FTE's	<u>3.44</u>	<u>4.99</u>

**Humboldt County Office of Education: 2018-2019 Budget Adoption  
District Support Services**

STRS Counseling Services  
0031

The California State Teachers' Retirement system (Cal STRS) and the Humboldt County Office of Education enter into an annual Agreement to provide counseling, and counseling office support services, to CalSTRS members, their families, and legal representatives pursuant to California State Teachers' Retirement Code Section 22303. Upon receipt and approval of invoices, CalSTRS agrees to reimburse HCOE for actual services rendered or performed.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources	43,062	48,320
Total Revenues	<u>43,062</u>	<u>48,320</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries	23,598	23,598
Employee Benefits	13,897	14,968
Book/Supplies	100	100
Services, Other Operating	2,358	6,178
Interprogram Services	105	105
Capital Outlay		
Other Outgo		
Interprogram Support Services	3,004	3,371
Total Expenditures	<u>43,062</u>	<u>48,320</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses		
Total Other Sources (Uses)	<u>-</u>	<u>-</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	<u>-</u>	<u>-</u>
Beginning Balance		-
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>-</u>	<u>-</u>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified	0.30	0.30
Total FTE's	<u>0.30</u>	<u>0.30</u>

# **Regional Services**

Humboldt County Office of Education: 2018-2019 Budget Adoption  
Regional Services

Group Total

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula	-	-
Federal Sources	-	-
State Sources	24,764	-
Local Sources	2,446,586	2,017,302
Total Revenues	<u>2,471,350</u>	<u>2,017,302</u>
<b>EXPENDITURES</b>		
Certificated Salaries	-	-
Classified Salaries	1,247,274	1,071,707
Employee Benefits	805,583	748,431
Book/Supplies	103,224	92,575
Services, Other Operating	1,399,561	1,243,000
Interprogram Services	(119,415)	(127,916)
Capital Outlay	152,008	32,500
Other Outgo	-	-
Interprogram Support Services	124,913	113,527
Total Expenditures	<u>3,713,148</u>	<u>3,173,824</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>(1,241,798)</u>	<u>(1,156,522)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In	-	-
Interfund Transfers Out	-	-
Other Sources\Uses	1,391,369	1,156,522
Total Other Sources (Uses)	<u>1,391,369</u>	<u>1,156,522</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	149,571	-
Beginning Balance	310,429	460,000
Audit Adjustments	-	-
<b>ENDING FUND BALANCE</b>	<u>460,000</u>	<u>460,000</u>
<b>STAFF FTE:</b>		
Administration	5.31	3.71
Certificated	0.00	0.00
Classified	17.57	17.57
Total FTE's	<u>22.88</u>	<u>21.28</u>

Humboldt County Office of Education: 2018-2019 Budget Adoption  
Regional Services

Transportation  
0040

Home to school transportation is mandated for severely handicapped students who are unable to safely use the regular school transportation system. In addition, transportation is also provided for special education pupils crossing school district boundaries. Funding is provided from LCFF contributions and from contracts with districts.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources	718,780	537,845
Total Revenues	<u>718,780</u>	<u>537,845</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries	405,271	376,790
Employee Benefits	324,167	311,748
Book/Supplies	67,000	70,375
Services, Other Operating	139,940	139,940
Interprogram Services	192	652
Capital Outlay	140,000	
Other Outgo		
Interprogram Support Services	70,860	67,463
Total Expenditures	<u>1,147,430</u>	<u>966,968</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>(428,650)</u>	<u>(429,123)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses	429,123	429,123
Total Other Sources (Uses)	<u>429,123</u>	<u>429,123</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	473	-
Beginning Balance	9,527	10,000
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>10,000</u>	<u>10,000</u>
<b>STAFF FTE:</b>		
Administration	0.82	0.82
Certificated		
Classified	8.97	8.97
Total FTE's	<u>9.79</u>	<u>9.79</u>

Humboldt County Office of Education: 2018-2019 Budget Adoption  
Regional Services

Information Network Services  
0041

This service area provides for the computer assisted accounting functions and other computerized support programs on the mainframe computer. In addition, costs associated with electronic communications network, internet access and support services to various programs requiring microcomputer-based programs are reported here. Funding is provided from interest income, contracts and fees from school districts and Internal Services.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources	576,335	435,194
Total Revenues	<u>576,335</u>	<u>435,194</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries	382,542	224,681
Employee Benefits	207,540	139,388
Book/Supplies	25,024	17,000
Services, Other Operating	639,885	655,280
Interprogram Services	(127,858)	(126,572)
Capital Outlay	12,008	25,000
Other Outgo		
Interprogram Support Services		
Total Expenditures	<u>1,139,141</u>	<u>934,777</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>(562,806)</u>	<u>(499,583)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses	562,806	499,583
Total Other Sources (Uses)	<u>562,806</u>	<u>499,583</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	-	-
Beginning Balance		-
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>-</u>	<u>-</u>
<b>STAFF FTE:</b>		
Administration	2.49	0.89
Certificated		
Classified	3.00	3.00
Total FTE's	<u>5.49</u>	<u>3.89</u>

Humboldt County Office of Education: 2018-2019 Budget Adoption  
Regional Services

INS Capital Outlay  
0042

Funds are for the purpose of converting financial and accounting computer systems to web-enabled hardware and software.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources		
Total Revenues	-	-
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries		
Employee Benefits		
Book/Supplies		
Services, Other Operating		
Interprogram Services		
Capital Outlay		
Other Outgo		
Interprogram Support Services		
Total Expenditures	-	-
<b>EXCESS REVENUES (EXPENDITURES)</b>	-	-
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses	159,098	
Total Other Sources (Uses)	159,098	-
<b>FUND BALANCE INCREASE(DECREASE)</b>	159,098	-
Beginning Balance	290,902	450,000
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>450,000</u>	<u>450,000</u>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified		
Total FTE's	0.00	0.00



Humboldt County Office of Education: 2018-2019 Budget Adoption  
Regional Services

Wide Area Network  
0043

Subsidized funding from the federal government E-Rate Program and the State of California's Telecommunications Fund is used to provide voice, video and data services to a consortium of schools.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources	24,764	
Local Sources	<u>174,057</u>	<u>5,913</u>
Total Revenues	<u>198,821</u>	<u>5,913</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries		
Employee Benefits		
Book/Supplies		
Services, Other Operating	196,021	23,200
Interprogram Services	(8,038)	(17,700)
Capital Outlay		
Other Outgo		
Interprogram Support Services	<u>10,838</u>	<u>413</u>
Total Expenditures	<u>198,821</u>	<u>5,913</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses		
Total Other Sources (Uses)	<u>-</u>	<u>-</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	<u>-</u>	<u>-</u>
Beginning Balance		-
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>-</u>	<u>-</u>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified		
Total FTE's	<u>0.00</u>	<u>0.00</u>

Humboldt County Office of Education: 2018-2019 Budget Adoption  
Regional Services

Supplemental INS  
0044

Activities in this resource are those that provide services to districts and/or programs that are above and beyond core INS services required for operations.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources		
Total Revenues	-	-
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries	130,965	130,965
Employee Benefits	73,647	79,351
Book/Supplies	7,000	2,500
Services, Other Operating	28,730	7,500
Interprogram Services		
Capital Outlay		7,500
Other Outgo		
Interprogram Support Services		
Total Expenditures	240,342	227,816
<b>EXCESS REVENUES (EXPENDITURES)</b>	(240,342)	(227,816)
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses	240,342	227,816
Total Other Sources (Uses)	240,342	227,816
<b>FUND BALANCE INCREASE(DECREASE)</b>	-	-
Beginning Balance		-
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	-	-
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified	2.00	2.00
Total FTE's	2.00	2.00

**Humboldt County Office of Education: 2018-2019 Budget Adoption  
Regional Services**

JPA – North Coast Schools MIG/SIG  
0050

The Humboldt County Office of Education (HCOE) participates in two self-funded joint powers authorities (JPAs); the North Coast Schools Insurance Group (NCSIG), and the North Coast Schools Medical Insurance Group (NCSMIG). HCOE also has a contractual relationship as the service provider for staff and support services to the JPAs. Funding is received from program members. *NCSIG* arranges for and provides Workers Compensation, Property and Liability and other affiliated coverage for its members. *NCSMIG* arranges for and provides Medical, Vision and Dental coverage for its members.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources	565,534	597,031
Total Revenues	<u>565,534</u>	<u>597,031</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries	300,255	310,326
Employee Benefits	181,160	197,879
Book/Supplies	4,100	2,500
Services, Other Operating	24,685	29,380
Interprogram Services	15,879	15,294
Capital Outlay		
Other Outgo		
Interprogram Support Services	39,455	41,652
Total Expenditures	<u>565,534</u>	<u>597,031</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses		
Total Other Sources (Uses)	<u>-</u>	<u>-</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	<u>-</u>	<u>-</u>
Beginning Balance		-
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>-</u>	<u>-</u>
<b>STAFF FTE:</b>		
Administration	2.00	2.00
Certificated		
Classified	3.00	3.00
Total FTE's	<u>5.00</u>	<u>5.00</u>

Humboldt County Office of Education: 2018-2019 Budget Adoption  
Regional Services

Legal Consortium  
0051

The legal consortium provides legal services to school districts and the Humboldt County Office of Education. The legal services provided are broad in scope, including personnel, student, business, and facilities issues. The consortium is funded through contracts with members including HCOE.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources	411,880	441,319
Total Revenues	<u>411,880</u>	<u>441,319</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries	28,241	28,945
Employee Benefits	19,069	20,065
Book/Supplies	100	200
Services, Other Operating	370,300	387,700
Interprogram Services	410	410
Capital Outlay		
Other Outgo		
Interprogram Support Services	3,760	3,999
Total Expenditures	<u>421,880</u>	<u>441,319</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>(10,000)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses		
Total Other Sources (Uses)	<u>-</u>	<u>-</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	<u>(10,000)</u>	<u>-</u>
Beginning Balance	10,000	
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u><u>-</u></u>	<u><u>-</u></u>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified	0.60	0.60
Total FTE's	<u>0.60</u>	<u>0.60</u>

# **Student Programs**

Humboldt County Office of Education: 2018-2019 Budget Adoption  
 Student Programs

Group Total

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula	2,113,515	2,221,582
Federal Sources	-	-
State Sources	37,003	38,528
Local Sources	<u>1,106,291</u>	<u>1,380,072</u>
Total Revenues	<u>3,256,809</u>	<u>3,640,182</u>
<b>EXPENDITURES</b>		
Certificated Salaries	1,597,229	1,630,854
Classified Salaries	476,464	450,695
Employee Benefits	1,175,030	1,181,470
Book/Supplies	192,421	233,996
Services, Other Operating	483,218	757,647
Interprogram Services	39,252	96,330
Capital Outlay	71,832	30,000
Other Outgo	-	-
Interprogram Support Services	<u>290,972</u>	<u>305,677</u>
Total Expenditures	<u>4,326,418</u>	<u>4,686,669</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>(1,069,609)</u>	<u>(1,046,487)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In	-	-
Interfund Transfers Out	-	-
Other Sources\Uses	<u>1,291,419</u>	<u>1,048,973</u>
Total Other Sources (Uses)	<u>1,291,419</u>	<u>1,048,973</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	221,810	2,486
Beginning Balance	626,462	848,272
Audit Adjustments	-	-
<b>ENDING FUND BALANCE</b>	<u><u>848,272</u></u>	<u><u>850,759</u></u>
<b>STAFF FTE:</b>		
Administration	4.00	4.00
Certificated	16.11	17.01
Classified	<u>10.62</u>	<u>11.62</u>
Total FTE's	30.73	32.63

**Humboldt County Office of Education: 2018-2019 Budget Adoption  
Student Programs**

Student Sales  
0063

As an important part of the Glen Paul instructional program, students work in multiple activities and community endeavors that generate revenue. Revenue is used to purchase necessary materials to enhance the program and opportunities for the students. Examples of the community activities include the Landscape Program in partnership with the City of Eureka and the Woofability Program which sells dog treats that are made, packaged and sold by Glen Paul students.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources	7,500	7,500
Total Revenues	<u>7,500</u>	<u>7,500</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries	2,000	2,000
Employee Benefits	236	239
Book/Supplies	4,770	4,770
Services, Other Operating		
Interprogram Services	1,000	1,000
Capital Outlay		
Other Outgo		
Interprogram Support Services	600	601
Total Expenditures	<u>8,606</u>	<u>8,610</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>(1,106)</u>	<u>(1,110)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses		
Total Other Sources (Uses)	<u>-</u>	<u>-</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	(1,106)	(1,110)
Beginning Balance	12,000	10,894
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>10,894</u>	<u>9,784</u>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified		
Total FTE's	<u>0.00</u>	<u>0.00</u>

Humboldt County Office of Education: 2018-2019 Budget Adoption  
 Student Programs

Student Program Donations

0064

Each year, Glen Paul School, Court and Community Schools and Student Development Programs receive many cash donations, some for specific purposes and some for general use. The donations and their uses are reported here.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources	1,320	1,320
Local Sources	56,938	28,800
Total Revenues	<u>58,258</u>	<u>30,120</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries	4,340	
Employee Benefits	514	
Book/Supplies	42,326	34,409
Services, Other Operating	28,047	4,376
Interprogram Services	1,551	1,101
Capital Outlay		
Other Outgo		
Interprogram Support Services	5,373	2,992
Total Expenditures	<u>82,151</u>	<u>42,878</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>(23,893)</u>	<u>(12,758)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses		
Total Other Sources (Uses)	<u>-</u>	<u>-</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	(23,893)	(12,758)
Beginning Balance	120,533	96,640
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>96,640</u>	<u>83,882</u>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified		
Total FTE's	<u>0.00</u>	<u>0.00</u>



**Humboldt County Office of Education: 2018-2019 Budget Adoption  
Student Programs**

Major Initiatives  
0065

Activities in this resource include enrichment programs for students and the public that are intended to foster a love of learning and that explore the link between education in classrooms, at home and elsewhere. Programs within this resource include Parks Online Resources for Teachers and Students (PORTS), Salmon in the Classroom, Redwood EdVentures and the Children's Forest, The Arts Initiative, Parent Partners in Education, and regional mental health trainings.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources	124,221	55,548
Total Revenues	<u>124,221</u>	<u>55,548</u>
<b>EXPENDITURES</b>		
Certificated Salaries	95,491	94,988
Classified Salaries	54,829	38,481
Employee Benefits	58,538	60,598
Book/Supplies	23,174	19,649
Services, Other Operating	103,150	69,505
Interprogram Services	14,749	8,272
Capital Outlay		
Other Outgo		
Interprogram Support Services	23,923	21,413
Total Expenditures	<u>373,854</u>	<u>312,906</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>(249,633)</u>	<u>(257,358)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses	244,830	255,470
Total Other Sources (Uses)	<u>244,830</u>	<u>255,470</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	(4,803)	(1,888)
Beginning Balance	6,691	1,888
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u><u>1,888</u></u>	<u><u>-</u></u>
<b>STAFF FTE:</b>		
Administration	1.00	1.00
Certificated		
Classified	0.40	0.40
Total FTE's	<u>1.40</u>	<u>1.40</u>

**Humboldt County Office of Education: 2018-2019 Budget Adoption  
Student Programs**

Nursing & Psychological Services  
0072

This program provides funding for limited school psychology services and nursing services that include hearing and vision screening services for elementary districts with less than 901 ADA, high school districts with less than 301 ADA and unified districts with less than 1,501 ADA.

	CURRENT BUDGET	PROPOSED BUDGET
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources	268,391	337,111
Total Revenues	268,391	337,111
<b>EXPENDITURES</b>		
Certificated Salaries	469,994	475,764
Classified Salaries	88,118	94,630
Employee Benefits	344,637	350,172
Book/Supplies	12,942	18,196
Services, Other Operating	19,800	11,303
Interprogram Services	(185,944)	(152,880)
Capital Outlay		
Other Outgo		
Interprogram Support Services	56,215	59,789
Total Expenditures	805,762	856,974
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>(537,371)</b>	<b>(519,863)</b>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses	537,371	519,863
Total Other Sources (Uses)	537,371	519,863
<b>FUND BALANCE INCREASE(DECREASE)</b>	-	-
Beginning Balance		-
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	-	-
<b>STAFF FTE:</b>		
Administration		
Certificated	6.25	7.15
Classified	2.61	3.11
Total FTE's	8.86	10.26

**Humboldt County Office of Education: 2018-2019 Budget Adoption  
Student Programs**

Medi-Cal Unrestricted Reimbursement (MAA)  
0075

Medi-Cal Administrative Activities (MAA) are activities necessary for the proper and efficient administration of the Medi-Cal program. The federal government, through the Center of Medicaid Services (CMS) reimburses a portion of the costs arising from providing certain services.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources	228,661	
Total Revenues	<u>228,661</u>	<u>-</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries	18,723	10,770
Employee Benefits	22,351	9,266
Book/Supplies		
Services, Other Operating	15,000	
Interprogram Services	105	105
Capital Outlay		
Other Outgo		
Interprogram Support Services	4,213	1,511
Total Expenditures	<u>60,392</u>	<u>21,652</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>168,269</u>	<u>(21,652)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses	(7,984)	
Total Other Sources (Uses)	<u>(7,984)</u>	<u>-</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	160,285	(21,652)
Beginning Balance	141,561	301,846
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>301,846</u>	<u>280,194</u>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified	0.30	0.30
Total FTE's	<u>0.30</u>	<u>0.30</u>

**Humboldt County Office of Education: 2018-2019 Budget Adoption  
Student Programs**

Personal Data Wizard  
0076

This program is an interactive website that allows a user to create a resume, cover letter, annual budget, and other related documents. The site has several documents to download that are useful for the student transition into independent adult life. This service is free to Humboldt County School districts and costs \$1.00 per user for districts outside of Humboldt County.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources	25,000	20,000
Total Revenues	<u>25,000</u>	<u>20,000</u>
<b>EXPENDITURES</b>		
Certificated Salaries	15,000	15,000
Classified Salaries		
Employee Benefits	846	871
Book/Supplies	200	
Services, Other Operating	235	235
Interprogram Services		
Capital Outlay		
Other Outgo		
Interprogram Support Services	1,221	1,208
Total Expenditures	<u>17,502</u>	<u>17,314</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>7,498</u>	<u>2,686</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses		
Total Other Sources (Uses)	<u>-</u>	<u>-</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	7,498	2,686
Beginning Balance	15,147	22,645
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>22,645</u>	<u>25,331</u>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified		
Total FTE's	<u>0.00</u>	<u>0.00</u>

**Humboldt County Office of Education: 2018-2019 Budget Adoption  
Student Programs**

Court & Community School Programs  
0080

The court school program provides for the instruction of elementary and secondary age students who are incarcerated. The community school program is similar to the court school program except that pupils are not in a lock up facility. Funding is derived from local county taxes and state LCFF funds. The court school is a mandated program while the community school program is not. State LCFF income is generated on a per pupil basis with Supplemental and Concentration grant funding for Foster Youth, English Learners and low income students.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula	2,113,515	2,221,582
Federal Sources		
State Sources		
Local Sources	<u>110,699</u>	<u>143,091</u>
Total Revenues	<u>2,224,214</u>	<u>2,364,673</u>
<b>EXPENDITURES</b>		
Certificated Salaries	712,937	727,061
Classified Salaries	272,972	280,422
Employee Benefits	549,268	603,319
Book/Supplies	34,830	32,665
Services, Other Operating	173,230	172,699
Interprogram Services	152,518	192,774
Capital Outlay		
Other Outgo		
Interprogram Support Services	<u>138,482</u>	<u>146,970</u>
Total Expenditures	<u>2,034,237</u>	<u>2,155,910</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>189,977</u>	<u>208,763</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses	<u>(189,977)</u>	<u>(208,763)</u>
Total Other Sources (Uses)	<u>(189,977)</u>	<u>(208,763)</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	-	-
Beginning Balance		
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>-</u>	<u>-</u>
<b>STAFF FTE:</b>		
Administration	2.20	2.20
Certificated	7.06	7.06
Classified	<u>7.31</u>	<u>7.45</u>
Total FTE's	16.57	16.71

**Humboldt County Office of Education: 2018-2019 Budget Adoption  
Student Programs**

Humboldt Hydro Farms  
0081

Humboldt Hydro Farms is a hands-on career training program for Eureka and Fortuna Community School students. Students are instructed in food related plant sciences, math, food production, hydroponic technologies, energy-use calculations, business applications of marketing and sales from the student run business, and employment skills from the food production component of the training program. In addition, the ongoing partnership with American Hydro, an international leading company in hydroponics technologies located in Arcata, provides real world experiences for the students.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources	15,100	15,100
Total Revenues	<u>15,100</u>	<u>15,100</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries	15,000	15,000
Employee Benefits	4,104	1,793
Book/Supplies	18,663	16,500
Services, Other Operating	27,672	22,842
Interprogram Services	3,890	3,890
Capital Outlay	21,200	30,000
Other Outgo		
Interprogram Support Services	4,541	4,502
Total Expenditures	<u>95,070</u>	<u>94,527</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>(79,970)</u>	<u>(79,427)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses	79,970	79,427
Total Other Sources (Uses)	<u>79,970</u>	<u>79,427</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	-	-
Beginning Balance		
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>-</u>	<u>-</u>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified		
Total FTE's	<u>0.00</u>	<u>0.00</u>

**Humboldt County Office of Education: 2018-2019 Budget Adoption  
Student Programs**

Humboldt Regional Occupation Programs (HROP)  
0083

HCOE has operated workforce training programs under the banner of "Humboldt Regional Occupational Programs" (HROP) since the late 1960's. The significant decrease in expenditures in this resource for 2016-17 is due to the fact that most of the existing programs will be transferred to district operations as a result of the state ending ROC/P categorical funding. One program remains operated directly by HCOE and that is the McKinleyville Construction Trades Program until completion of the existing spec home project. At that time, this program will also be transferred to district operation. While some former HROP instructional staff continue to be funded under this resource and will remain employed by HCOE, their services will actually be reimbursed by local districts. CTE career counseling services will continue to be provided to middle school and high school students at HCOE expense.

	CURRENT BUDGET	PROPOSED BUDGET
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources	269,781	772,922
Total Revenues	<u>269,781</u>	<u>772,922</u>
<b>EXPENDITURES</b>		
Certificated Salaries	303,807	318,041
Classified Salaries	20,482	9,392
Employee Benefits	194,536	155,212
Book/Supplies	51,016	107,807
Services, Other Operating	108,084	476,687
Interprogram Services	51,383	42,068
Capital Outlay	50,632	
Other Outgo		
Interprogram Support Services	56,404	66,691
Total Expenditures	<u>836,344</u>	<u>1,175,898</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>(566,563)</u>	<u>(402,976)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses	566,563	402,976
Total Other Sources (Uses)	<u>566,563</u>	<u>402,976</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	-	-
Beginning Balance		
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>-</u>	<u>-</u>
<b>STAFF FTE:</b>		
Administration	0.80	0.80
Certificated	2.80	2.80
Classified		0.36
Total FTE's	<u>3.60</u>	<u>3.96</u>

**Humboldt County Office of Education: 2018-2019 Budget Adoption  
Student Programs**

Lottery  
1100

The lottery funds are earned from ADA generated by all instructional programs that are operated by HCOE. The funds are expended the year following the actual receipt of the funds and provide for a portion of certificated salaries, instructional materials, equipment, services and special projects.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources	35,683	37,208
Local Sources		
Total Revenues	<u>35,683</u>	<u>37,208</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries		
Employee Benefits		
Book/Supplies	4,500	
Services, Other Operating	8,000	
Interprogram Services		
Capital Outlay		
Other Outgo		
Interprogram Support Services		
Total Expenditures	<u>12,500</u>	<u>-</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>23,183</u>	<u>37,208</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses		
Total Other Sources (Uses)	<u>-</u>	<u>-</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	23,183	37,208
Beginning Balance	194,488	217,671
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>217,671</u>	<u>254,879</u>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified		
Total FTE's	<u>0.00</u>	<u>0.00</u>



# **Community Partnerships & Ancillary Programs**

**Humboldt County Office of Education: 2018-2019 Budget Adoption  
Community Partnership & Ancillary Programs**

Group Total &  
Decade of Difference HCOE Match  
0090

The Decade of Difference is a ten year community initiative to increase achievement, high school completion rates and continuing education rates for students in Humboldt County. Humboldt County Office of Education resources are used to match contributions from other schools, foundations and community organizations.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Revenue Limit Sources		
Federal Sources		
State Sources		
Local Sources	129,625	135,000
Total Revenues	<u>129,625</u>	<u>135,000</u>
<b>EXPENDITURES</b>		
Certificated Salaries	9,234	7,872
Classified Salaries	82,963	72,166
Employee Benefits	54,754	55,757
Book/Supplies	43,801	35,047
Services, Other Operating	78,801	93,650
Interprogram Services	15,660	9,810
Capital Outlay		
Other Outgo		
Interprogram Support Services	21,393	20,574
Total Expenditures	<u>306,606</u>	<u>294,876</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>(176,981)</u>	<u>(159,876)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses	176,981	159,876
Total Other Sources (Uses)	<u>176,981</u>	<u>159,876</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	0	0
Beginning Balance		0
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>0</u>	<u>0</u>
<b>STAFF FTE:</b>		
Administration	0.10	0.10
Certificated		
Classified	1.50	1.50
Total FTE's	<u>1.60</u>	<u>1.60</u>

# **Restricted Resources**

Humboldt County Office of Education: 2018-2019 Budget Adoption  
 Restricted Resources:

Group Total

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula	800,517	870,145
Federal Sources	2,017,363	1,638,269
State Sources	7,029,174	7,124,043
Local Sources	<u>9,891,774</u>	<u>10,805,909</u>
Total Revenues	<u>19,738,828</u>	<u>20,438,366</u>
<b>EXPENDITURES</b>		
Certificated Salaries	4,985,611	5,289,240
Classified Salaries	4,231,272	4,393,858
Employee Benefits	5,760,846	6,386,004
Book/Supplies	321,369	250,087
Services, Other Operating	2,098,497	1,715,098
Interprogram Services	874,002	833,358
Capital Outlay	95,115	106,681
Other Outgo	1,716,676	1,552,989
Interprogram Support Services	<u>1,250,769</u>	<u>1,313,290</u>
Total Expenditures	<u>21,334,157</u>	<u>21,840,605</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>(1,595,329)</u>	<u>(1,402,239)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In	-	-
Interfund Transfers Out	-	-
Other Sources\Uses	<u>744,963</u>	<u>702,494</u>
Total Other Sources (Uses)	<u>744,963</u>	<u>702,494</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	(850,366)	(699,745)
Beginning Balance	4,420,521	3,570,155
Audit Adjustments	<u>-</u>	<u>-</u>
<b>ENDING FUND BALANCE</b>	<u><u>3,570,155</u></u>	<u><u>2,870,410</u></u>
<b>STAFF FTE:</b>		
Administration	21.21	25.35
Certificated	57.62	58.22
Classified	<u>109.53</u>	<u>113.44</u>
Total FTE's	<u>188.36</u>	<u>197.01</u>

**Humboldt County Office of Education: 2018-2019 Budget Adoption**  
**Restricted Resources:**

Title I, Part A - Basic & Neglected  
3010

Title I, Part A funding is to be used in Court and Community School programs to narrow the educational gap between disadvantaged youth and others in those areas where the highest concentration of students from low-income families attend school. Schools with the largest percentages of economically disadvantaged students are eligible for funding to provide supplemental services.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources	165,552	159,062
State Sources		
Local Sources		
Total Revenues	<u>165,552</u>	<u>159,062</u>
<b>EXPENDITURES</b>		
Certificated Salaries	20,080	20,393
Classified Salaries	49,476	50,257
Employee Benefits	35,218	39,655
Book/Supplies	9,279	1,816
Services, Other Operating	19,088	25,614
Interprogram Services	20,860	10,250
Capital Outlay		
Other Outgo		
Interprogram Support Services	<u>11,551</u>	<u>11,077</u>
Total Expenditures	<u>165,552</u>	<u>159,062</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>		
	-	-
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses		
Total Other Sources (Uses)	-	-
<b>FUND BALANCE INCREASE(DECREASE)</b>		
	-	-
Beginning Balance		-
Audit Adjustments		
<b>ENDING FUND BALANCE</b>		
	<u>-</u>	<u>-</u>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified	1.00	1.00
Total FTE's	<u>1.00</u>	<u>1.00</u>

**Humboldt County Office of Education: 2018-2019 Budget Adoption  
Restricted Resources:**

Title I, Part D - Delinquent  
3025

Title I, Part D Delinquent program funds provide supplemental funds for students identified as needing special remediation. These funds can only be spent on services for students housed in 24-hour residential institutions.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources	91,920	91,920
State Sources		
Local Sources		
Total Revenues	<u>91,920</u>	<u>91,920</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries	50,025	51,230
Employee Benefits	28,563	31,069
Book/Supplies		
Services, Other Operating	6,502	2,557
Interprogram Services	417	651
Capital Outlay		
Other Outgo		
Interprogram Support Services	<u>6,413</u>	<u>6,413</u>
Total Expenditures	<u>91,920</u>	<u>91,920</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses		
Total Other Sources (Uses)	<u>-</u>	<u>-</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	<u>-</u>	<u>-</u>
Beginning Balance		-
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u><u>-</u></u>	<u><u>-</u></u>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified	1.86	1.86
Total FTE's	<u>1.86</u>	<u>1.86</u>

**Humboldt County Office of Education: 2017-2018 Budget Adoption  
Restricted Resources:**

Title I Program Improvement LEA Corrective Action Resources  
3185

State funding is provided to local educational agencies (LEAs) that have been identified for Program Improvement (PI) Corrective Action for implementing federal corrective actions and associated technical assistance requirements. HCOE utilizes these funds within Court and Community School programs to support AmeriCorps members engaged in academic mentoring and tutoring, an English Language Learner Curriculum Specialist, Step Up to Writing training, APEX online curriculum and PBIS training for staff.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources		
Total Revenues	-	-
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries		
Employee Benefits		
Book/Supplies		
Services, Other Operating		
Interprogram Services		
Capital Outlay		
Other Outgo		
Interprogram Support Services		
Total Expenditures	-	-
<b>EXCESS REVENUES (EXPENDITURES)</b>	-	-
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses		
Total Other Sources (Uses)	-	-
<b>FUND BALANCE INCREASE(DECREASE)</b>	-	-
Beginning Balance		-
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	-	-
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified		
Total FTE's	0.00	0.00

**Humboldt County Office of Education: 2018-2019 Budget Adoption  
Restricted Resources:**

Special Education  
3310, 6500, 6503

Special education is a mandated program which provides specialized instruction and related services to individuals with exceptional needs, age 3 through age 22 or high school graduation. Traditionally, the county office has provided educational programs for students who have very specialized needs and cannot be readily served by district regular or special programs. The county office and district of residence work with the student's parents to develop the individual educational program (IEP) required for each student. Services may be delivered in special classes on regular sites or at the Glen Paul School. Schools are required to offer an extended school year special education program to severely disabled students into the summer months. State and Federal funding falls short of providing adequate funding to meet the mandates.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula	800,517	870,145
Federal Sources	363,738	350,735
State Sources	1,500,324	1,529,705
Local Sources	<u>5,900,110</u>	<u>6,590,543</u>
Total Revenues	<u>8,564,689</u>	<u>9,341,128</u>
<b>EXPENDITURES</b>		
Certificated Salaries	2,563,822	2,848,777
Classified Salaries	1,801,381	1,890,493
Employee Benefits	2,666,704	3,017,188
Book/Supplies	50,351	50,615
Services, Other Operating	231,081	240,321
Interprogram Services	632,665	612,106
Capital Outlay		
Other Outgo		
Interprogram Support Services	<u>595,947</u>	<u>649,462</u>
Total Expenditures	<u>8,541,951</u>	<u>9,308,962</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>22,738</u>	<u>32,166</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses	<u>(26,669)</u>	<u>(32,166)</u>
Total Other Sources (Uses)	<u>(26,669)</u>	<u>(32,166)</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	(3,931)	-
Beginning Balance	5,931	2,000
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u><u>2,000</u></u>	<u><u>2,000</u></u>
<b>STAFF FTE:</b>		
Administration	1.84	2.64
Certificated	37.43	39.72
Classified	<u>62.31</u>	<u>63.35</u>
Total FTE's	101.58	105.71



**Humboldt County Office of Education: 2018-2019 Budget Adoption  
Restricted Resources:**

Preschool Grants  
3315, 3320

These funding resources have been provided because the regular state preschool entitlement has not been fully funded. This appropriation is on a year-to-year basis. These funds can only be expended on preschool services.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources	450,704	153,493
State Sources		
Local Sources		
Total Revenues	<u>450,704</u>	<u>153,493</u>
<b>EXPENDITURES</b>		
Certificated Salaries	263,885	89,840
Classified Salaries	11,234	
Employee Benefits	148,508	52,853
Book/Supplies		
Services, Other Operating		
Interprogram Services	(4,368)	92
Capital Outlay		
Other Outgo		
Interprogram Support Services	<u>31,445</u>	<u>10,708</u>
Total Expenditures	<u>450,704</u>	<u>153,493</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses		
Total Other Sources (Uses)	<u>-</u>	<u>-</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	<u>-</u>	<u>-</u>
Beginning Balance		-
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>-</u>	<u>-</u>
<b>STAFF FTE:</b>		
Administration	0.36	
Certificated	3.73	1.44
Classified	<u>0.18</u>	
Total FTE's	4.27	1.44

**Humboldt County Office of Education: 2018-2019 Budget Adoption**  
**Restricted Resources:**

Infant Services  
 3345, 3385, 6510, 6515

These funds assist in providing activities and services for infants and toddlers, birth through three years of age, and their families in our county.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources	31,003	30,951
State Sources	590,774	600,891
Local Sources		
Total Revenues	<u>621,777</u>	<u>631,842</u>
<b>EXPENDITURES</b>		
Certificated Salaries	241,660	219,447
Classified Salaries	179,328	183,550
Employee Benefits	252,144	246,246
Book/Supplies	1,125	1,927
Services, Other Operating	6,858	7,400
Interprogram Services	17,962	19,449
Capital Outlay		
Other Outgo		
Interprogram Support Services	<u>52,431</u>	<u>50,852</u>
Total Expenditures	<u>751,508</u>	<u>728,871</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>(129,731)</u>	<u>(97,029)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses	<u>135,000</u>	<u>97,029</u>
Total Other Sources (Uses)	<u>135,000</u>	<u>97,029</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	5,269	-
Beginning Balance	130,165	135,434
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u><u>135,434</u></u>	<u><u>135,434</u></u>
<b>STAFF FTE:</b>		
Administration	0.50	0.17
Certificated	3.00	3.00
Classified	<u>6.59</u>	<u>7.11</u>
Total FTE's	<u>10.09</u>	<u>10.28</u>

**Humboldt County Office of Education: 2018-2019 Budget Adoption**  
**Restricted Resources:**

Special Education Alternative Dispute Resolution  
3395

Staff trained in Alternative Dispute Resolution (ADR) techniques assists in resolving IEP disagreements and special education complaints between parents and school districts. Staff trained in ADR can be available upon request to facilitate IEP meetings and help the parties resolve disputes. ADR is also the first step required by law when a parent files a due process request against a school district.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources	36,920	
State Sources		
Local Sources		
Total Revenues	<u>36,920</u>	<u>-</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries		
Employee Benefits		
Book/Supplies		
Services, Other Operating	34,344	
Interprogram Services		
Capital Outlay		
Other Outgo		
Interprogram Support Services	2,576	
Total Expenditures	<u>36,920</u>	<u>-</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses		
Total Other Sources (Uses)	<u>-</u>	<u>-</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	<u>-</u>	<u>-</u>
Beginning Balance		-
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>-</u>	<u>-</u>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified		
Total FTE's	<u>0.00</u>	<u>0.00</u>

**Humboldt County Office of Education: 2018-2019 Budget Adoption**  
**Restricted Resources:**

Transition Partnership Program  
 3410, 9082

This program provides job development, job placement and job site support for Department of Rehabilitation eligible high school students. Funding is provided by the California Department of Rehabilitation.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources	599,772	599,772
State Sources		
Local Sources	156,478	156,730
Total Revenues	<u>756,250</u>	<u>756,502</u>
<b>EXPENDITURES</b>		
Certificated Salaries	73,583	72,127
Classified Salaries	194,018	200,888
Employee Benefits	78,173	86,908
Book/Supplies	693	
Services, Other Operating	388,974	380,324
Interprogram Services	5,398	774
Capital Outlay		
Other Outgo		
Interprogram Support Services	15,411	15,481
Total Expenditures	<u>756,250</u>	<u>756,502</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses		
Total Other Sources (Uses)	<u>-</u>	<u>-</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	<u>-</u>	<u>-</u>
Beginning Balance		-
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>-</u>	<u>-</u>
<b>STAFF FTE:</b>		
Administration	0.41	0.49
Certificated	0.20	0.20
Classified	0.83	1.52
Total FTE's	<u>1.44</u>	<u>2.21</u>

**Humboldt County Office of Education: 2018-2019 Budget Adoption  
Restricted Resources:**

Improving Teacher Quality  
4035

The No Child Left Behind Act of 2001 created the federal program which combines the former Eisenhower Professional Development and Class Size Reduction programs into one that focuses on preparing, training, and recruiting high quality teachers.

	CURRENT BUDGET	PROPOSED BUDGET
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources	7,827	7,827
State Sources		
Local Sources		
Total Revenues	7,827	7,827
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries		
Employee Benefits		
Book/Supplies		
Services, Other Operating	7,281	7,281
Interprogram Services		
Capital Outlay		
Other Outgo		
Interprogram Support Services	546	546
Total Expenditures	7,827	7,827
<b>EXCESS REVENUES (EXPENDITURES)</b>	-	-
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses		
Total Other Sources (Uses)	-	-
<b>FUND BALANCE INCREASE(DECREASE)</b>	-	-
Beginning Balance		-
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	-	-
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified		
Total FTE's	0.00	0.00

**Humboldt County Office of Education: 2018-2019 Budget Adoption**  
**Restricted Resources:**

Title III: Technical Assistance for Improvement Agreement  
4204

Eleven selected county offices of education will function as lead agencies within the State Superintendent of Public Instruction's eleven regions, providing technical assistance to those LEAs that fail to meet one or more Title III Annual Measurable Achievement Objectives for two or four consecutive years. Funding is provided through a federal grant and passed through to HCOE from Sonoma COE. A portion of the salary of the English Learner Curriculum Specialist is funded with Title III.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources	15,343	16,422
Total Revenues	<u>15,343</u>	<u>16,422</u>
<b>EXPENDITURES</b>		
Certificated Salaries	9,683	10,222
Classified Salaries		
Employee Benefits	4,542	5,012
Book/Supplies		
Services, Other Operating	5	
Interprogram Services	43	42
Capital Outlay		
Other Outgo		
Interprogram Support Services	1,070	1,146
Total Expenditures	<u>15,343</u>	<u>16,422</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses		
Total Other Sources (Uses)	<u>-</u>	<u>-</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	<u>-</u>	<u>-</u>
Beginning Balance		-
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>-</u>	<u>-</u>
<b>STAFF FTE:</b>		
Administration	0.12	0.12
Certificated		
Classified		
Total FTE's	<u>0.12</u>	<u>0.12</u>

**Humboldt County Office of Education: 2018-2019 Budget Adoption**  
**Restricted Resources:**

Child Nutrition  
5310

The nutrition program provides meals, which are prepared by Eureka City Schools, Fortuna Union High School, and Klamath-Trinity Joint Unified School District for the students at Glen Paul School and the community schools.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources	40,880	40,880
State Sources	3,509	3,509
Local Sources	<u>5,406</u>	<u>2,456</u>
Total Revenues	<u>49,795</u>	<u>46,845</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries		
Employee Benefits		
Book/Supplies	3,750	3,150
Services, Other Operating	90,157	90,157
Interprogram Services		
Capital Outlay		
Other Outgo		
Interprogram Support Services	<u>223</u>	<u>197</u>
Total Expenditures	<u>94,130</u>	<u>93,504</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>(44,335)</u>	<u>(46,659)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses	<u>44,335</u>	<u>46,659</u>
Total Other Sources (Uses)	<u>44,335</u>	<u>46,659</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	-	-
Beginning Balance		-
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>-</u>	<u>-</u>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified		
Total FTE's	<u>0.00</u>	<u>0.00</u>

Humboldt County Office of Education: 2018-2019 Budget Adoption  
 Restricted Resources:

McKinney-Vento Homeless Education Services  
 5630

These funds are used to support district liaisons and other school staff with training, technical assistance and coordination of the mandated support services for county and school district homeless students. Funds also support direct student support and educational case management services for the homeless students attending HCOE Court/Community schools.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources	72,380	72,380
State Sources		
Local Sources		
Total Revenues	<u>72,380</u>	<u>72,380</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries	29,428	36,426
Employee Benefits	20,907	25,937
Book/Supplies	4,930	
Services, Other Operating	6,388	8,384
Interprogram Services	5,677	(3,417)
Capital Outlay		
Other Outgo		
Interprogram Support Services	5,050	5,050
Total Expenditures	<u>72,380</u>	<u>72,380</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses		
Total Other Sources (Uses)	<u>-</u>	<u>-</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	<u>-</u>	<u>-</u>
Beginning Balance		-
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>-</u>	<u>-</u>
<b>STAFF FTE:</b>		
Administration	0.25	0.25
Certificated		
Classified	0.40	0.48
Total FTE's	<u>0.65</u>	<u>0.73</u>



Humboldt County Office of Education: 2018-2019 Budget Adoption  
 Restricted Resources:

LEA Medi-Cal Billing  
 5640

Psychologists, Nurses, Occupational Therapists and Speech Therapists provide direct services to students which are then billed and reimbursed by Medi-Cal.

	CURRENT BUDGET	PROPOSED BUDGET
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources	110,313	99,055
State Sources		
Local Sources		
Total Revenues	<u>110,313</u>	<u>99,055</u>
<b>EXPENDITURES</b>		
Certificated Salaries	54,719	
Classified Salaries	29,057	15,652
Employee Benefits	47,940	14,873
Book/Supplies		
Services, Other Operating	88,442	61,440
Interprogram Services	669	179
Capital Outlay		
Other Outgo		
Interprogram Support Services	<u>16,561</u>	<u>6,911</u>
Total Expenditures	<u>237,388</u>	<u>99,055</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>(127,075)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses		
Total Other Sources (Uses)	<u>-</u>	<u>-</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	<u>(127,075)</u>	<u>-</u>
Beginning Balance	127,075	-
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u><u>-</u></u>	<u><u>-</u></u>
<b>STAFF FTE:</b>		
Administration		
Certificated	0.90	
Classified	1.01	0.51
Total FTE's	<u>1.91</u>	<u>0.51</u>

**Humboldt County Office of Education: 2018-2019 Budget Adoption  
Restricted Resources:**

Title 6B - Rural Education Achievement Program (REAP)  
5820

These funds provide additional support for Title I and Title II activities for low income rural schools. In our Court and Community Schools programs these funds currently support parent involvement activities, Blue Ox School contracts, Family Nights, and bus tickets for student transportation.

	CURRENT BUDGET	PROPOSED BUDGET
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources	46,354	32,194
State Sources		
Local Sources		
Total Revenues	46,354	32,194
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries	18,670	18,670
Employee Benefits	11,821	12,727
Book/Supplies		
Services, Other Operating		
Interprogram Services	12,629	(1,449)
Capital Outlay		
Other Outgo		
Interprogram Support Services	3,234	2,246
Total Expenditures	46,354	32,194
<b>EXCESS REVENUES (EXPENDITURES)</b>	-	-
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses		
Total Other Sources (Uses)	-	-
<b>FUND BALANCE INCREASE(DECREASE)</b>	-	-
Beginning Balance		-
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	-	-
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified	0.36	0.36
Total FTE's	0.36	0.36

**Humboldt County Office of Education: 2018-2019 Budget Adoption**  
**Restricted Resources:**

After School Education and Safety Program (ASES)  
6010

The After School Education and Safety Program (ASES) offers after school programs of academic, enrichment and recreational activities for children K-8. HCOE is the lead agency for a consortium of Humboldt county schools.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources	1,694,491	1,660,938
Local Sources		
Total Revenues	<u>1,694,491</u>	<u>1,660,938</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries	52,161	52,161
Employee Benefits	31,287	33,696
Book/Supplies	4,807	2,000
Services, Other Operating	12,702	11,758
Interprogram Services	3,928	3,193
Capital Outlay		
Other Outgo	1,584,361	1,552,989
Interprogram Support Services	<u>5,245</u>	<u>5,141</u>
Total Expenditures	<u>1,694,491</u>	<u>1,660,938</u>
EXCESS REVENUES (EXPENDITURES)	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses		
Total Other Sources (Uses)	<u>-</u>	<u>-</u>
FUND BALANCE INCREASE(DECREASE)	<u>-</u>	<u>-</u>
Beginning Balance		-
Audit Adjustments		
ENDING FUND BALANCE	<u>-</u>	<u>-</u>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified	0.90	0.90
Total FTE's	<u>0.90</u>	<u>0.90</u>

**Humboldt County Office of Education: 2018-2019 Budget Adoption**  
**Restricted Resources:**

California Transitional Kindergarten Stipend (CTKS) Program & Professional Development  
6126

The stipend program allocates state grant funding for the purposes of professional development and educational stipends to be administered by Local Planning Councils in each California county. Transitional Kindergarten Teachers are the first priority, and California State Preschool Program teachers are the second priority. The Professional Development Program offers regional implementation and oversight of professional development for T/K teachers with unit bearing Early Childhood Education trainings.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources	26,875	21,137
Local Sources		
Total Revenues	<u>26,875</u>	<u>21,137</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries		
Employee Benefits		
Book/Supplies		
Services, Other Operating	25,000	19,662
Interprogram Services		
Capital Outlay		
Other Outgo		
Interprogram Support Services	<u>1,875</u>	<u>1,475</u>
Total Expenditures	<u>26,875</u>	<u>21,137</u>
EXCESS REVENUES (EXPENDITURES)	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses		
Total Other Sources (Uses)	<u>-</u>	<u>-</u>
FUND BALANCE INCREASE(DECREASE)	<u>-</u>	<u>-</u>
Beginning Balance		-
Audit Adjustments		
ENDING FUND BALANCE	<u>-</u>	<u>-</u>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified		
Total FTE's	<u>0.00</u>	<u>0.00</u>

**Humboldt County Office of Education: 2018-2019 Budget Adoption  
Restricted Resources:**

Clean Energy Jobs (Proposition 39)  
6230

The California Clean Energy Jobs Act was created with the approval of Proposition 39 in the November 6, 2012, statewide general election. The statute changed the corporate income tax code and allocates projected revenue to conservation agencies and LEA's in order to fund eligible projects to improve energy efficiency and expand clean energy generation. At this time, HCOE is still developing its plan for use of these funds.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources		
Total Revenues	-	-
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries		
Employee Benefits		
Book/Supplies		
Services, Other Operating	4,405	
Interprogram Services		
Capital Outlay	89,115	94,681
Other Outgo		
Interprogram Support Services	330	
Total Expenditures	93,850	94,681
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>(93,850)</b>	<b>(94,681)</b>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses		
Total Other Sources (Uses)	-	-
<b>FUND BALANCE INCREASE(DECREASE)</b>	<b>(93,850)</b>	<b>(94,681)</b>
Beginning Balance	188,531	94,681
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<b>94,681</b>	<b>-</b>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified		
Total FTE's	0.00	0.00

**Humboldt County Office of Education: 2018-2019 Budget Adoption**  
**Restricted Resources:**

Educator Effectiveness Grant  
6264

Educator Effectiveness funds may be used to support the professional development of certificated teachers, administrators, and paraprofessional educators. Funds from this three year grant beginning in FY16 will be used to support BTSA participants and support providers as well as to support the HCOE Leadership Network/ACSA partnership instructional coaching program for new district superintendents and site principals. School districts, county offices of education, charter schools and state special schools with full-time equivalent (FTE) certificated staff are eligible to receive state Educator Effectiveness funds.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources		
Total Revenues	-	-
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries		
Employee Benefits		
Book/Supplies		
Services, Other Operating	24,212	
Interprogram Services		
Capital Outlay		
Other Outgo		
Interprogram Support Services	1,816	
Total Expenditures	26,028	-
<b>EXCESS REVENUES (EXPENDITURES)</b>	(26,028)	-
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses		
Total Other Sources (Uses)	-	-
<b>FUND BALANCE INCREASE(DECREASE)</b>	(26,028)	-
Beginning Balance	26,028	-
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	-	-
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified		
Total FTE's	0.00	0.00

**Humboldt County Office of Education: 2018-2019 Budget Adoption**  
**Restricted Resources:**

Lottery - Instructional Materials  
6300

The lottery funds are earned from ADA generated by instructional programs that are operated by HCOE. These funds can be expended on instructional materials only.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources	11,731	12,233
Local Sources		
Total Revenues	<u>11,731</u>	<u>12,233</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries		
Employee Benefits		
Book/Supplies	9,900	10,000
Services, Other Operating	8,320	8,500
Interprogram Services		
Capital Outlay		
Other Outgo		
Interprogram Support Services		
Total Expenditures	<u>18,220</u>	<u>18,500</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>(6,489)</u>	<u>(6,267)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses		
Total Other Sources (Uses)	<u>-</u>	<u>-</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	(6,489)	(6,267)
Beginning Balance	149,871	143,382
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u><u>143,382</u></u>	<u><u>137,115</u></u>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified		
Total FTE's	<u>0.00</u>	<u>0.00</u>

**Humboldt County Office of Education: 2018-2019 Budget Adoption**  
**Restricted Resources:**

Special Education: Non-Chargeback  
6501

This diagnostic pilot autism project was designed for the purpose to evaluate, assess and provide services to infant and preschool aged children with suspected autism and is funded by district and agency reimbursement.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources	1,134,000	1,000,000
Total Revenues	<u>1,134,000</u>	<u>1,000,000</u>
<b>EXPENDITURES</b>		
Certificated Salaries	327,552	320,043
Classified Salaries	144,295	150,504
Employee Benefits	281,583	302,341
Book/Supplies	28,999	7,444
Services, Other Operating	91,948	93,682
Interprogram Services	24,291	28,927
Capital Outlay		
Other Outgo		
Interprogram Support Services	67,400	67,720
Total Expenditures	<u>966,068</u>	<u>970,661</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>167,932</u>	<u>29,339</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses	(135,000)	(97,029)
Total Other Sources (Uses)	<u>(135,000)</u>	<u>(97,029)</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	32,932	(67,690)
Beginning Balance	742,296	775,228
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u><u>775,228</u></u>	<u><u>707,538</u></u>
<b>STAFF FTE:</b>		
Administration	0.60	0.50
Certificated	4.33	4.33
Classified	5.41	5.41
Total FTE's	<u>10.34</u>	<u>10.24</u>



**Humboldt County Office of Education: 2018-2019 Budget Adoption**  
**Restricted Resources:**

SELPA Regionalized Services  
6502

These funds are distributed to the SELPA Responsible Local Agency (RLA) to perform the administrative and fiscal roles and responsibilities outlined in the SELPA Local Plan and the State and Federal codes and regulations. The Humboldt County Office of Education has been designated the RLA for the Humboldt-Del Norte SELPA. Funding is allocated for both the RLA services and the program specialist services on the current year ADA calculations. Additionally, Program Specialist funds are also distributed to Eureka City Schools and Del Norte County/District per the SELPA Local Plan to provide those services within their jurisdiction.

	CURRENT BUDGET	PROPOSED BUDGET
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources	502,173	509,932
Local Sources	6,000	
Total Revenues	<u>508,173</u>	<u>509,932</u>
<b>EXPENDITURES</b>		
Certificated Salaries	201,927	201,927
Classified Salaries	55,008	55,513
Employee Benefits	121,997	131,847
Book/Supplies	21,987	8,789
Services, Other Operating	108,505	99,797
Interprogram Services	(20,090)	(23,517)
Capital Outlay		
Other Outgo		
Interprogram Support Services	36,662	35,576
Total Expenditures	<u>525,996</u>	<u>509,932</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>(17,823)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses		
Total Other Sources (Uses)	<u>-</u>	<u>-</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	(17,823)	-
Beginning Balance	62,913	45,090
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>45,090</u>	<u>45,090</u>
<b>STAFF FTE:</b>		
Administration	1.00	1.00
Certificated	1.00	1.00
Classified	1.25	1.25
Total FTE's	<u>3.25</u>	<u>3.25</u>

**Humboldt County Office of Education: 2018-2019 Budget Adoption**  
**Restricted Resources:**

Court/Community Schools Special Education  
6505

Special education is a mandated program which provides specialized instruction and related services to individuals with exceptional needs who are enrolled in the Court and Community School programs.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources	115,391	131,426
Local Sources		
Total Revenues	<u>115,391</u>	<u>131,426</u>
<b>EXPENDITURES</b>		
Certificated Salaries	161,747	176,610
Classified Salaries	20,685	22,244
Employee Benefits	111,901	133,659
Book/Supplies	1,400	1,750
Services, Other Operating	9,036	3,071
Interprogram Services	1,238	1,238
Capital Outlay		
Other Outgo		
Interprogram Support Services	<u>22,507</u>	<u>25,392</u>
Total Expenditures	<u>328,514</u>	<u>363,964</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>(213,123)</u>	<u>(232,538)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses	<u>213,123</u>	<u>232,538</u>
Total Other Sources (Uses)	<u>213,123</u>	<u>232,538</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	-	-
Beginning Balance		-
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>-</u>	<u>-</u>
<b>STAFF FTE:</b>		
Administration		
Certificated	2.53	3.03
Classified	0.86	0.86
Total FTE's	<u>3.39</u>	<u>3.89</u>

**Humboldt County Office of Education: 2018-2019 Budget Adoption  
Restricted Resources:**

Juvenile Court Disability Grant  
6506

This fund is dedicated to the provision of special education services year round to students enrolled in the court school programs.  
These funds are distributed through the SELPA to both Humboldt and Del Norte counties, based on a per ADA allocation utilizing prior year P-2 ADA.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources	39,628	39,707
Local Sources		
Total Revenues	<u>39,628</u>	<u>39,707</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries		
Employee Benefits		
Book/Supplies		
Services, Other Operating		
Interprogram Services		
Capital Outlay		
Other Outgo		
Interprogram Support Services		
Total Expenditures	<u>-</u>	<u>-</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>39,628</u>	<u>39,707</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses	<u>(35,000)</u>	<u>(35,000)</u>
Total Other Sources (Uses)	<u>(35,000)</u>	<u>(35,000)</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	4,628	4,707
Beginning Balance	22,805	27,433
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>27,433</u>	<u>32,140</u>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified		
Total FTE's	<u>0.00</u>	<u>0.00</u>

**Humboldt County Office of Education: 2018-2019 Budget Adoption  
Restricted Resources:**

Licensed Children's Institute Funding (LCI)  
6508

LCI funding is distributed in Del Norte and Humboldt Counties based on the number of Family Foster Homes, Community Care Facilities, Group Homes, and Intermediate Care Facilities in each county area and supports the students who reside in those facilities. Funds are also used to hire a certified behavior analyst to design and implement an intensive behavior program for K-12 students who require such services.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources	239,143	254,950
Local Sources	429,223	611,028
Total Revenues	<u>668,366</u>	<u>865,978</u>
<b>EXPENDITURES</b>		
Certificated Salaries	139,066	194,936
Classified Salaries	211,230	251,881
Employee Benefits	182,592	250,856
Book/Supplies	3,525	3,975
Services, Other Operating	6,680	9,157
Interprogram Services	41,424	49,922
Capital Outlay		
Other Outgo		
Interprogram Support Services	43,838	57,055
Total Expenditures	<u>628,355</u>	<u>817,782</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>40,011</u>	<u>48,196</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses		
Total Other Sources (Uses)	<u>-</u>	<u>-</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	40,011	48,196
Beginning Balance	22,812	62,823
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>62,823</u>	<u>111,018</u>
<b>STAFF FTE:</b>		
Administration	4.50	5.55
Certificated		
Classified	0.06	0.50
Total FTE's	<u>4.56</u>	<u>6.05</u>

**Humboldt County Office of Education: 2018-2019 Budget Adoption**  
**Restricted Resources:**

Special Education - Mental Health Services  
6512, 9014

These funds provide educationally related mental health services for eligible special education students in the Humboldt-Del Norte SELPA (Special Education Local Plan Area). The objective of this resource is to provide intense therapeutic counseling services to students whose mental health needs interfere with their ability to access and benefit from their special education services. The funding source is an on-going grant allocation from CA State Department of Education under provisions of the federal Individuals with Disabilities Education Act (IDEA).

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources	861,889	861,889
Local Sources	939,216	1,148,947
Total Revenues	<u>1,801,105</u>	<u>2,010,836</u>
<b>EXPENDITURES</b>		
Certificated Salaries	571,008	820,055
Classified Salaries	402,680	437,365
Employee Benefits	647,100	886,329
Book/Supplies	8,623	17,488
Services, Other Operating	451,646	193,726
Interprogram Services	41,368	42,335
Capital Outlay		
Other Outgo		
Interprogram Support Services	132,931	171,172
Total Expenditures	<u>2,255,356</u>	<u>2,568,470</u>
EXCESS REVENUES (EXPENDITURES)	<u>(454,251)</u>	<u>(557,634)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses	(25,000)	(25,000)
Total Other Sources (Uses)	<u>(25,000)</u>	<u>(25,000)</u>
FUND BALANCE INCREASE(DECREASE)	(479,251)	(582,634)
Beginning Balance	2,324,011	1,844,760
Audit Adjustments		
ENDING FUND BALANCE	<u>1,844,760</u>	<u>1,262,126</u>
<b>STAFF FTE:</b>		
Administration	6.55	8.85
Certificated	2.00	3.00
Classified	13.28	14.84
Total FTE's	<u>21.83</u>	<u>26.69</u>

Humboldt County Office of Education: 2018-2019 Budget Adoption  
 Restricted Resources:

Workability I  
 6520

Funding provides for services to LEAs in Humboldt County for secondary level special education students with IEPs. Services include job development, job placement and job site support.

	CURRENT BUDGET	PROPOSED BUDGET
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources	214,117	214,117
Local Sources		
Total Revenues	214,117	214,117
<b>EXPENDITURES</b>		
Certificated Salaries	28,080	
Classified Salaries	74,566	84,815
Employee Benefits	48,261	58,570
Book/Supplies	5,960	15,769
Services, Other Operating	36,077	34,279
Interprogram Services	6,235	5,746
Capital Outlay		
Other Outgo		
Interprogram Support Services	14,938	14,938
Total Expenditures	214,117	214,117
<b>EXCESS REVENUES (EXPENDITURES)</b>	-	-
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses		
Total Other Sources (Uses)	-	-
<b>FUND BALANCE INCREASE(DECREASE)</b>	-	-
Beginning Balance		-
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	-	-
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified	1.63	2.13
Total FTE's	1.63	2.13

**Humboldt County Office of Education: 2018-2019 Budget Adoption  
Restricted Resources:**

Tobacco Use Prevention Education (TUPE) County Technical Assistance  
6680, 6685

This program provides administrative support and technical assistance to K-12 for tobacco use prevention education programs. In addition, there are intervention and referral services. Funding is from the voter-approved state Research and prevention Tobacco Tax Act of 2016.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources	41,585	108,849
Local Sources		
Total Revenues	<u>41,585</u>	<u>108,849</u>
<b>EXPENDITURES</b>		
Certificated Salaries	19,396	
Classified Salaries	9,928	26,804
Employee Benefits	7,266	18,479
Book/Supplies		200
Services, Other Operating	1,927	55,929
Interprogram Services	248	1,423
Capital Outlay		
Other Outgo		
Interprogram Support Services	2,820	6,014
Total Expenditures	<u>41,585</u>	<u>108,849</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses		
Total Other Sources (Uses)	<u>-</u>	<u>-</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	<u>-</u>	<u>-</u>
Beginning Balance		-
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>-</u>	<u>-</u>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified	0.18	0.52
Total FTE's	<u>0.18</u>	<u>0.52</u>

**Humboldt County Office of Education: 2018-2019 Budget Adoption**  
**Restricted Resources:**

Tobacco Use Prevention Education (TUPE) Consortium  
6690

This program provides administrative support to districts which belong to the Humboldt County TUPE consortium for K-12 for tobacco use prevention education. In addition, there are intervention and referral services. Funding is from the voter-approved state tobacco tax.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources	41,267	28,483
Local Sources		
Total Revenues	<u>41,267</u>	<u>28,483</u>
<b>EXPENDITURES</b>		
Certificated Salaries	5,541	5,541
Classified Salaries		
Employee Benefits	312	375
Book/Supplies	125	150
Services, Other Operating	30,000	17,870
Interprogram Services	2,409	2,560
Capital Outlay		
Other Outgo		
Interprogram Support Services	2,880	1,987
Total Expenditures	<u>41,267</u>	<u>28,483</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses		
Total Other Sources (Uses)	<u>-</u>	<u>-</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	<u>-</u>	<u>-</u>
Beginning Balance		-
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>-</u>	<u>-</u>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified		
Total FTE's	<u>0.00</u>	<u>0.00</u>



Humboldt County Office of Education: 2018-2019 Budget Adoption  
 Restricted Resources:

County Foster Youth Education Services (CFYES)  
 7366

The purpose of the CFYES grant is to enhance the educational success of foster youth and to build collaboration to create systemic reform. Service includes: 1) ensuring that eligible students' school records are updated and transferred within the prescribed limits of the law to appropriate agencies; 2) facilitating interagency student placement meetings; 3) ensuring student needs are addressed in the placement decision and that necessary educational assessments are conducted, and; 4) monitoring the student's adjustment to and progress within, the new educational placement during a designated period of transition.

	CURRENT BUDGET	PROPOSED BUDGET
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources	367,971	367,971
Local Sources		
Total Revenues	<u>367,971</u>	<u>367,971</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries	114,298	138,593
Employee Benefits	75,846	112,353
Book/Supplies	12,822	328
Services, Other Operating	131,861	78,065
Interprogram Services	7,472	12,960
Capital Outlay		
Other Outgo		
Interprogram Support Services	<u>25,672</u>	<u>25,672</u>
Total Expenditures	<u>367,971</u>	<u>367,971</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>		
	-	-
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses		
Total Other Sources (Uses)	-	-
<b>FUND BALANCE INCREASE(DECREASE)</b>		
	-	-
Beginning Balance		-
Audit Adjustments		
<b>ENDING FUND BALANCE</b>		
	-	-
<b>STAFF FTE:</b>		
Administration	0.75	0.75
Certificated		
Classified	<u>1.70</u>	<u>2.70</u>
Total FTE's	2.45	3.45

Humboldt County Office of Education: 2018-2019 Budget Adoption  
 Restricted Resources:

Cal-STRS On-Behalf Pension Contributions  
 7690

Beginning in 2014-15, Governmental Accounting Standards Board Statement 68 required local educational agencies to recognize the state's contribution to CalSTRS on behalf of agency employees. The on-behalf contribution is recognized by a paper transaction in which the district or COE debits pension expenditures and credits state revenues. This accounting entry involves zero cash inflows or outflows.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources	356,552	356,552
Local Sources		
Total Revenues	<u>356,552</u>	<u>356,552</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries		
Employee Benefits	356,552	356,552
Book/Supplies		
Services, Other Operating		
Interprogram Services		
Capital Outlay		
Other Outgo		
Interprogram Support Services		
Total Expenditures	<u>356,552</u>	<u>356,552</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses		
Total Other Sources (Uses)	<u>-</u>	<u>-</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	<u>-</u>	<u>-</u>
Beginning Balance		-
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>-</u>	<u>-</u>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified		
Total FTE's	<u>0.00</u>	<u>0.00</u>

**Humboldt County Office of Education: 2018-2019 Budget Adoption**  
**Restricted Resources:**

Routine Restricted Maintenance Account (RRMA)  
8150

As a requirement of having received a State School Facility Grant for construction of the Teacher Resource Center, HCOE is required to contribute to a Routine Restricted Maintenance Account, and to expend funds from that account for major maintenance, repair and replacement of facilities and related service systems. Currently, the amount that is required to be contributed to RRMA is the lesser of \$180,361 or 3% of total Unrestricted General Fund expenditures. Existing law would require that contributions gradually increase to 3% by 2020-21, which for HCOE would equate to approximately \$375,000 based on the proposed budget. Stakeholders, including County Superintendents and the Business and Administration Steering Committee, are in ongoing discussions with CDE in an effort to reduce these requirements.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources		
Total Revenues	-	-
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries	83,950	86,196
Employee Benefits	58,089	63,089
Book/Supplies	2,000	5,000
Services, Other Operating	50,542	86,992
Interprogram Services		
Capital Outlay		
Other Outgo		
Interprogram Support Services	14,528	18,096
Total Expenditures	209,109	259,373
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>(209,109)</u>	<u>(259,373)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses	256,872	259,373
Total Other Sources (Uses)	256,872	259,373
<b>FUND BALANCE INCREASE(DECREASE)</b>	47,763	-
Beginning Balance		47,763
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>47,763</u>	<u>47,763</u>
<b>STAFF FTE:</b>		
Administration	0.53	0.53
Certificated		
Classified	1.27	1.27
Total FTE's	1.80	1.80

**Humboldt County Office of Education: 2018-2019 Budget Adoption**  
**Restricted Resources:**

Specialized Support Services  
 9007

HCOE provides the following special education service providers on a contractual basis to school districts that could not secure them otherwise: occupational therapists, speech therapists, school nurses and school psychologists. In addition, Behavior Support Assistants, Mental Health Clinicians, and a SELPA Behaviorist are employed by HCOE/SELPA and offer support to local school districts on a fee for service basis.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources	268,084	311,838
Total Revenues	<u>268,084</u>	<u>311,838</u>
<b>EXPENDITURES</b>		
Certificated Salaries	140,307	143,190
Classified Salaries	10,872	11,489
Employee Benefits	91,014	98,391
Book/Supplies	4,110	820
Services, Other Operating	7,390	1,924
Interprogram Services	10,581	11,581
Capital Outlay		
Other Outgo		
Interprogram Support Services	19,807	20,055
Total Expenditures	<u>284,081</u>	<u>287,450</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>(15,997)</u>	<u>24,388</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses	(6,990)	
Total Other Sources (Uses)	<u>(6,990)</u>	<u>-</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	(22,987)	24,388
Beginning Balance	38,457	15,470
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>15,470</u>	<u>39,858</u>
<b>STAFF FTE:</b>		
Administration		
Certificated	2.50	2.50
Classified	0.30	0.30
Total FTE's	<u>2.80</u>	<u>2.80</u>

**Humboldt County Office of Education: 2018-2019 Budget Adoption**  
**Restricted Resources:**

Rising Stars Foundation  
9012

The Rising Stars Foundation was established in 2006 by the Humboldt County Office of Education to provide a variety of events that promote and recognize excellence in local students. These events include the Academic Achievement Team, All County Music Festival, Doris Niles Science Fair, Gary Roberts Industrial Technology Fair, Gifted & Talented Education (GATE) Academy, History Day, INNOVATE! Business Challenge, Salsa Recipe Competition, Seal of Biliteracy, and Spelling Bee. The Foundation not only supports these county-wide annual events, it also provides funding for students who earn the opportunity to perform or compete in regional, state and national competitions.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources	36,400	37,150
Total Revenues	<u>36,400</u>	<u>37,150</u>
<b>EXPENDITURES</b>		
Certificated Salaries	18,900	18,900
Classified Salaries	64,170	39,561
Employee Benefits	44,613	32,524
Book/Supplies	12,700	11,800
Services, Other Operating	84,210	77,266
Interprogram Services	20,813	11,348
Capital Outlay		
Other Outgo		
Interprogram Support Services	10,138	7,119
Total Expenditures	<u>255,544</u>	<u>198,518</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>(219,144)</u>	<u>(161,368)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses	203,744	153,782
Total Other Sources (Uses)	<u>203,744</u>	<u>153,782</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	(15,400)	(7,586)
Beginning Balance	28,035	12,635
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>12,635</u>	<u>5,048</u>
<b>STAFF FTE:</b>		
Administration	0.40	0.10
Certificated		
Classified	0.75	0.75
Total FTE's	<u>1.15</u>	<u>0.85</u>

**Humboldt County Office of Education: 2018-2019 Budget Adoption**  
**Restricted Resources:**

Nutrition Education Programs  
9016, 9017, 9018

The Nutrition program receives grant funding from the Humboldt County Department of Health and Human Services (DHHS) , State of CA Department of Public Health (CDPH) and California Department of Food and Agriculture (CDFA). The goals of the nutrition education programs are to help children shape healthy lifestyles through nutrition and regular physical activity, which also support a child's readiness to learn, and to increase access to healthy school meals and other food resources such as CalFresh as appropriate. Children are served at school sites, afterschool programs, playgroups, and special events.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources	529,618	481,353
Total Revenues	<u>529,618</u>	<u>481,353</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries	225,071	223,567
Employee Benefits	127,270	135,936
Book/Supplies	73,580	57,285
Services, Other Operating	47,691	14,284
Interprogram Services	21,016	18,451
Capital Outlay		
Other Outgo		
Interprogram Support Services	34,990	31,830
Total Expenditures	<u>529,618</u>	<u>481,353</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses		
Total Other Sources (Uses)	<u>-</u>	<u>-</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	<u>-</u>	<u>-</u>
Beginning Balance		-
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>-</u>	<u>-</u>
<b>STAFF FTE:</b>		
Administration	1.01	1.00
Certificated		
Classified	3.01	2.96
Total FTE's	<u>4.02</u>	<u>3.96</u>

**Humboldt County Office of Education: 2018-2019 Budget Adoption**  
**Restricted Resources:**

Low Incidence Equipment  
9045

These funds are used to purchase specialized books, materials and equipment as required under the Individualized Education Program (IEP) for each pupil with low incidence disabilities (hearing impairment, vision impairments or severe orthopedic impairments).

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources		
Total Revenues	-	-
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries		
Employee Benefits		
Book/Supplies	32,227	35,700
Services, Other Operating	3,743	4,400
Interprogram Services	80	80
Capital Outlay	6,000	12,000
Other Outgo		
Interprogram Support Services		
Total Expenditures	42,050	52,180
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>(42,050)</u>	<u>(52,180)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses	67,084	66,341
Total Other Sources (Uses)	67,084	66,341
<b>FUND BALANCE INCREASE(DECREASE)</b>	25,034	14,161
Beginning Balance	284,929	309,963
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>309,963</u>	<u>324,124</u>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified		
Total FTE's	0.00	0.00

**Humboldt County Office of Education: 2018-2019 Budget Adoption  
Restricted Resources:**

Supplemental Programs  
9064

Ferndale USD has contracted with HCOE to provide classroom instruction in Sexual Health Education in accordance with the Education Code. The materials used for instruction are from the American Red Cross Positive Prevention curriculum, with an emphasis on HIV/STD prevention for middle and high school students.

The funds received from Ferndale USD are used for personnel costs, mileage, and indirect.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources	5,741	5,646
Total Revenues	<u>5,741</u>	<u>5,646</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries		
Employee Benefits		
Book/Supplies		
Services, Other Operating	23	
Interprogram Services	5,317	5,252
Capital Outlay		
Other Outgo		
Interprogram Support Services	401	394
Total Expenditures	<u>5,741</u>	<u>5,646</u>
EXCESS REVENUES (EXPENDITURES)	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses		
Total Other Sources (Uses)	<u>-</u>	<u>-</u>
FUND BALANCE INCREASE(DECREASE)	<u>-</u>	<u>-</u>
Beginning Balance		-
Audit Adjustments		
ENDING FUND BALANCE	<u>-</u>	<u>-</u>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified		
Total FTE's	<u>0.00</u>	<u>0.00</u>



**Humboldt County Office of Education: 2018-2019 Budget Adoption  
Restricted Resources:**

20/20 Headwaters Initiative  
9071

The Headwaters Fund Board approved an investment of \$1.5 million in order to create the Decade of Difference program, which is a 10 year community initiative designed to prepare local youth to be contributing and productive members in our society, community and economy. These objectives start from early childhood with kindergarten readiness and early literacy and continue into adulthood. Ultimately we strive for 98% of high school graduates to qualify for "occupations of opportunity" or to be eligible for an array of post-secondary opportunities. We commit to provide our youth with comprehensive career information and to engage them in ongoing activities promoting creativity, innovation and entrepreneurship.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources	150,000	150,000
Total Revenues	<u>150,000</u>	<u>150,000</u>
<b>EXPENDITURES</b>		
Certificated Salaries	59,403	60,736
Classified Salaries	22,766	22,766
Employee Benefits	38,175	41,523
Book/Supplies	1,230	1,199
Services, Other Operating	19,050	14,048
Interprogram Services	350	351
Capital Outlay		
Other Outgo		
Interprogram Support Services	9,026	9,377
Total Expenditures	<u>150,000</u>	<u>150,000</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses		
Total Other Sources (Uses)	<u>-</u>	<u>-</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	-	-
Beginning Balance		-
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>-</u>	<u>-</u>
<b>STAFF FTE:</b>		
Administration	0.50	0.50
Certificated		
Classified	0.50	0.50
Total FTE's	<u>1.00</u>	<u>1.00</u>

**Humboldt County Office of Education: 2018-2019 Budget Adoption**  
**Restricted Resources:**

Cal-SOAP  
9076

The California Student Opportunities Access Program (CalSOAP) targets middle school and high school students with support and services to increase the likelihood of their success in completing high school and continuing their education following graduation.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources	421,754	421,754
Local Sources	47,255	54,000
Total Revenues	<u>469,009</u>	<u>475,754</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries	281,042	267,974
Employee Benefits	128,404	127,949
Book/Supplies	24,629	10,000
Services, Other Operating	37,781	37,341
Interprogram Services	11,670	18,670
Capital Outlay		
Other Outgo		
Interprogram Support Services	36,264	34,645
Total Expenditures	<u>519,790</u>	<u>496,579</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>(50,781)</u>	<u>(20,825)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses		
Total Other Sources (Uses)		
<b>FUND BALANCE INCREASE(DECREASE)</b>	(50,781)	(20,825)
Beginning Balance	86,490	35,709
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>35,709</u>	<u>14,884</u>
<b>STAFF FTE:</b>		
Administration	1.00	1.00
Certificated		
Classified	2.40	2.20
Total FTE's	<u>3.40</u>	<u>3.20</u>

**Humboldt County Office of Education: 2018-2019 Budget Adoption**  
**Restricted Resources:**

College Futures Foundation  
9077

The College Futures Foundation provides college scholarship funds to local and regional students in need. This program is funded by the College Futures Foundation in partnership with the Humboldt Area Foundation.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources		
Total Revenues	-	-
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries	19,053	
Employee Benefits	52,804	
Book/Supplies	136	
Services, Other Operating	367	
Interprogram Services	105	
Capital Outlay		
Other Outgo	132,315	
Interprogram Support Services	5,435	
Total Expenditures	210,215	-
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>(210,215)</b>	<b>-</b>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses	45,480	
Total Other Sources (Uses)	45,480	-
<b>FUND BALANCE INCREASE(DECREASE)</b>	<b>(164,735)</b>	<b>-</b>
Beginning Balance	164,735	-
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<b>-</b>	<b>-</b>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified	0.27	
Total FTE's	0.27	0.00

Humboldt County Office of Education: 2018-2019 Budget Adoption  
 Restricted Resources:

First Five  
 9087

Funds received from Humboldt First Five to support the salaries, mileage and supplies of the play-group inclusion specialists and staff.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources	239,336	216,796
Total Revenues	<u>239,336</u>	<u>216,796</u>
<b>EXPENDITURES</b>		
Certificated Salaries	82,102	83,346
Classified Salaries	76,880	75,259
Employee Benefits	61,081	68,883
Book/Supplies	1,884	1,400
Services, Other Operating	4,991	3,619
Interprogram Services	3,127	2,621
Capital Outlay		
Other Outgo		
Interprogram Support Services	17,255	17,635
Total Expenditures	<u>247,320</u>	<u>252,763</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>(7,984)</u>	<u>(35,967)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses	7,984	35,967
Total Other Sources (Uses)	<u>7,984</u>	<u>35,967</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	-	-
Beginning Balance		-
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>-</u>	<u>-</u>
<b>STAFF FTE:</b>		
Administration	0.90	1.90
Certificated		
Classified	1.22	0.16
Total FTE's	<u>2.12</u>	<u>2.06</u>

**Humboldt County Office of Education: 2018-2019 Budget Adoption**  
**Restricted Resources:**

Redwood Environmental Education Fair (REEF)  
9135

Funds collected from school district registration fees and grants provide for a county-wide student environmental education event, The Redwood Environmental Education Fair.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources	12,500	6,500
Total Revenues	<u>12,500</u>	<u>6,500</u>
<b>EXPENDITURES</b>		
Certificated Salaries	3,150	3,150
Classified Salaries		
Employee Benefits	179	184
Book/Supplies	175	200
Services, Other Operating	7,250	7,525
Interprogram Services	75	50
Capital Outlay		
Other Outgo		
Interprogram Support Services	812	833
Total Expenditures	<u>11,641</u>	<u>11,942</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>859</u>	<u>(5,442)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses		
Total Other Sources (Uses)	<u>-</u>	<u>-</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	859	(5,442)
Beginning Balance	10,853	11,712
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>11,712</u>	<u>6,270</u>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified		
Total FTE's	<u>0.00</u>	<u>0.00</u>

**Humboldt County Office of Education: 2018-2019 Budget Adoption**  
**Restricted Resources:**

ASES – Miscellaneous Restricted Grant Fund  
9150

Funds are used for staff development and materials to support our after school programs. The funding is provided through a regional grant to five contiguous County Offices of Education; Del Norte, Humboldt, Mendocino, Lake and Sonoma.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Local Control Funding Formula		
Federal Sources		
State Sources		
Local Sources	17,064	16,500
Total Revenues	<u>17,064</u>	<u>16,500</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries		
Employee Benefits		
Book/Supplies	422	1,282
Services, Other Operating	14,020	18,725
Interprogram Services	393	1,490
Capital Outlay		
Other Outgo		
Interprogram Support Services	741	1,075
Total Expenditures	<u>15,576</u>	<u>22,572</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>1,488</u>	<u>(6,072)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses		
Total Other Sources (Uses)	<u>-</u>	<u>-</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	1,488	(6,072)
Beginning Balance	4,584	6,072
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u><u>6,072</u></u>	<u><u>-</u></u>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified		
Total FTE's	<u>0.00</u>	<u>0.00</u>

# **Other Governmental Funds**

Humboldt County Office of Education: 2018-2019 Budget Adoption

SELPA Administration  
Fund 10

This fund accounts for the pass-through funding that the Humboldt-Del Norte SELPA receives from state and federal sources. The SELPA membership, which consists of all school districts in Humboldt and Del Norte counties, as well as both county offices of education, determines the distribution of the funds to each of its members. Due to changes by the Governmental Accounting Standards Board, this program was moved from the General Fund in 2010-2011 to Fund 10 in 2011-2012.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Revenue Limit Sources		
Federal Sources	4,219,256	4,127,518
State Sources	7,980,502	8,104,351
Local Sources		
Total Revenues	<u>12,199,758</u>	<u>12,231,869</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries		
Employee Benefits		
Book/Supplies		
Services, Other Operating		
Interprogram Services		
Capital Outlay		
Other Outgo	12,199,758	12,231,869
Interprogram Support Services		
Total Expenditures	<u>12,199,758</u>	<u>12,231,869</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses		
Total Other Sources (Uses)	<u>-</u>	<u>-</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	<u>-</u>	<u>-</u>
Beginning Balance	59,189	59,189
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>59,189</u>	<u>59,189</u>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified		
Total FTE's	<u>0.00</u>	<u>0.00</u>



Humboldt County Office of Education: 2018-2019 Budget Adoption

Child Development  
Fund 12

This fund has two prime components:

1. *Child Care Incentive Program*: The Department of Education funds this program through the Humboldt County Office of Education and the Local Child Care Planning Council. The Children and Families Commission receives the funds to support the retention of employees who work directly with children in state subsidized child care centers.
2. *Child Care Planning Council*: This is a 15 member advisory council that is appointed by both the Board of Supervisors and the Superintendent of County Schools to assess the needs for child care in the community and establish priorities for use of funds. These funds are needed to support the activities of the council.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Revenue Limit Sources		
Federal Sources	316,409	291,627
State Sources	189,040	45,970
Local Sources		
Total Revenues	<u>505,449</u>	<u>337,597</u>
<b>EXPENDITURES</b>		
Certificated Salaries	102,261	101,161
Classified Salaries	36,384	27,248
Employee Benefits	52,683	63,921
Book/Supplies	25,835	6,935
Services, Other Operating	246,013	104,684
Interprogram Services	11,891	12,429
Capital Outlay		
Other Outgo		
Interprogram Support Services	30,382	21,219
Total Expenditures	<u>505,449</u>	<u>337,597</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses		
Total Other Sources (Uses)	<u>-</u>	<u>-</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	<u>-</u>	<u>-</u>
Beginning Balance		-
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>-</u>	<u>-</u>
<b>STAFF FTE:</b>		
Administration	0.85	0.85
Certificated		
Classified	0.68	0.50
Total FTE's	<u>1.53</u>	<u>1.35</u>

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Special Reserve  
Fund 17

This fund represents the HCOE unrestricted reserve funds and is maintained to meet cash flow needs, and to help meet the state required minimum reserve levels. The interest in the fund is generally used to help meet the match required for the State Deferred Maintenance apportionment. The Enacted Budget does not require that we match the state apportionment for five years beginning with 2008-09. Therefore, interest earnings will remain in this fund.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Revenue Limit Sources		
Federal Sources		
State Sources		
Local Sources	10,500	11,000
Total Revenues	<u>10,500</u>	<u>11,000</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries		
Employee Benefits		
Book/Supplies		
Services, Other Operating		
Interprogram Services		
Capital Outlay		
Other Outgo		
Interprogram Support Services		
Total Expenditures	<u>-</u>	<u>-</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>10,500</u>	<u>11,000</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses		
Total Other Sources (Uses)	<u>-</u>	<u>-</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	10,500	11,000
Beginning Balance	975,188	985,688
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>985,688</u>	<u>996,688</u>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified		
Total FTE's	<u>0.00</u>	<u>0.00</u>

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HCOE Forest Reserve Fund  
Fund 20

Historically, Humboldt County Office of Education has been allocated 12% of total forest reserve funds received for schools in the county. Annually, selected programs are allocated funding from this fund. Emphasis has been on supplementary support such as staff development, instructional media support and special activities and events. The funding source for the Forest Reserve Fund is the federal Secure Rural Schools and Communities Act. This Act was set to expire in 2012-2013, but has been reauthorized through 2015-2016. Transfer Out are for otherwise unfunded Professional Development.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Revenue Limit Sources		
Federal Sources		
State Sources		
Local Sources	9,000	10,000
Total Revenues	<u>9,000</u>	<u>10,000</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries		
Employee Benefits		
Book/Supplies		
Services, Other Operating		
Interprogram Services		
Capital Outlay		
Other Outgo		
Interprogram Support Services		
Total Expenditures	<u>-</u>	<u>-</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>9,000</u>	<u>10,000</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		(41,351)
Other Sources\Uses		
Total Other Sources (Uses)	<u>-</u>	<u>(41,351)</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	9,000	(31,351)
Beginning Balance	835,705	844,705
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>844,705</u>	<u>813,354</u>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified		
Total FTE's	<u>0.00</u>	<u>0.00</u>

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Debt Service  
Fund 56

This fund will be used to track the long-term debt of the Louis D. Bucher Resource Center and Sequoia Conference Center building projects. Specifically, principle and interest payments of the Certificates of Participation (COPS) are recorded here.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Revenue Limit Sources		
Federal Sources		
State Sources		
Local Sources		
Total Revenues	-	-
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries		
Employee Benefits		
Book/Supplies		
Services, Other Operating		
Interprogram Services		
Capital Outlay		
Other Outgo	213,419	213,419
Interprogram Support Services		
Total Expenditures	213,419	213,419
<b>EXCESS REVENUES (EXPENDITURES)</b>	(213,419)	(213,419)
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In	213,419	213,419
Interfund Transfers Out		
Other Sources\Uses		
Total Other Sources (Uses)	213,419	213,419
<b>FUND BALANCE INCREASE(DECREASE)</b>	-	-
Beginning Balance		-
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	-	-
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified		
Total FTE's	0.00	0.00

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Sequoia Conference Center Enterprise Fund  
Fund 63

Completed in July 2016, the Sequoia Conference Center is a full service, multipurpose facility that is centrally located in Eureka and boasts 9,300 sq. ft. of event space and the latest cutting-edge multimedia technology. The SCC is used for conferences, weddings, reunions, and parties hosted by educational and non-educational government agencies, non-profit or for-profit organizations and private parties. Profits from the facility are intended to offset professional development costs for the HCOE.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Revenue Limit Sources		
Federal Sources		
State Sources		
Local Sources	171,929	175,000
Total Revenues	<u>171,929</u>	<u>175,000</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries	147,568	159,520
Employee Benefits	96,164	105,828
Book/Supplies	18,140	19,000
Services, Other Operating	42,555	35,080
Interprogram Services	2,580	2,530
Capital Outlay		
Other Outgo		
Interprogram Support Services		
Total Expenditures	<u>307,007</u>	<u>321,958</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>(135,078)</u>	<u>(146,958)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In	135,078	146,958
Interfund Transfers Out		
Other Sources\Uses		
Total Other Sources (Uses)	<u>135,078</u>	<u>146,958</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	-	-
Beginning Balance	245	245
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>245</u>	<u>245</u>
<b>STAFF FTE:</b>		
Administration	2.00	2.00
Certificated		
Classified	0.80	0.80
Total FTE's	<u>2.80</u>	<u>2.80</u>

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Retiree Benefits  
Fund 71

This fund contains the contributions set aside to pay for current and future retiree health benefits.

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Revenue Limit Sources		
Federal Sources		
State Sources		
Local Sources	509,642	517,710
Total Revenues	<u>509,642</u>	<u>517,710</u>
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries		
Employee Benefits		
Book/Supplies		
Services, Other Operating		
Interprogram Services	589,084	626,920
Capital Outlay		
Other Outgo		
Interprogram Support Services		
Total Expenditures	<u>589,084</u>	<u>626,920</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>(79,442)</u>	<u>(109,210)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources\Uses		
Total Other Sources (Uses)	<u>-</u>	<u>-</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	(79,442)	(109,210)
Beginning Balance	1,956,319	1,876,877
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	<u>1,876,877</u>	<u>1,767,667</u>
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified		
Total FTE's	<u>0.00</u>	<u>0.00</u>

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Foundation  
Fund 73

This fund contains the Burman Estate bequest. The board approves expenditures recommended by the Burman Fund Committee to address the needs of special education programs.

	CURRENT BUDGET	PROPOSED BUDGET
<b>REVENUES</b>		
Revenue Limit Sources		
Federal Sources		
State Sources		
Local Sources	600	600
Total Revenues	600	600
<b>EXPENDITURES</b>		
Certificated Salaries		
Classified Salaries		
Employee Benefits		
Book/Supplies		
Services, Other Operating		
Interprogram Services		
Capital Outlay		
Other Outgo		
Interprogram Support Services		
Total Expenditures	-	-
<b>EXCESS REVENUES (EXPENDITURES)</b>	600	600
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In		
Interfund Transfers Out		
Other Sources/Uses		
Total Other Sources (Uses)	-	-
<b>FUND BALANCE INCREASE(DECREASE)</b>	600	600
Beginning Balance	60,235	60,835
Audit Adjustments		
<b>ENDING FUND BALANCE</b>	60,835	61,435
<b>STAFF FTE:</b>		
Administration		
Certificated		
Classified		
Total FTE's	0.00	0.00

Humboldt County Office of Education: 2018-2019 Budget Adoption

Total All Funds

	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>REVENUES</b>		
Revenue Limit Sources	9,579,690	9,594,973
Federal Sources	6,553,028	6,057,414
State Sources	15,337,706	15,426,049
Local Sources	15,752,743	16,500,083
Total Revenues	<u>47,223,167</u>	<u>47,578,519</u>
<b>EXPENDITURES</b>		
Certificated Salaries	7,672,718	8,031,612
Classified Salaries	8,294,833	8,362,330
Employee Benefits	9,603,925	10,384,958
Book/Supplies	1,021,056	960,536
Services, Other Operating	5,631,465	5,282,792
Interprogram Services	589,084	626,920
Capital Outlay	490,624	254,607
Other Outgo	14,129,853	13,998,277
Interprogram Support Services	-	-
Total Expenditures	<u>47,433,558</u>	<u>47,902,032</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>(210,391)</u>	<u>(323,513)</u>
<b>OTHER FINANCING SOURCES/USES</b>		
Interfund Transfers In	348,497	401,728
Interfund Transfers Out	(348,497)	(401,728)
Other Sources\Uses	400,646	-
Total Other Sources (Uses)	<u>400,646</u>	<u>-</u>
<b>FUND BALANCE INCREASE(DECREASE)</b>	190,255	(323,513)
Beginning Balance	11,775,700	11,965,955
Audit Adjustments	-	-
<b>ENDING FUND BALANCE</b>	<u>11,965,955</u>	<u>11,642,442</u>
<b>STAFF FTE:</b>		
Administration	50.78	53.76
Certificated	74.23	75.73
Classified	169.16	173.86
Total FTE's	<u>294.17</u>	<u>303.35</u>