


Yolo County Office of Education
2018-2019 Annual Budget
June 12, 2018
Jesse Ortiz, Ed.D., Superintendent



Overview of Annual Budget Process

- Budget Timelines
- State Budget
- Assumptions
- County School Service Fund (CSSF) Summary
- Expenditure by Program
- Summary of All Funds

Not Just Numbers:

- The YCOE Budget reflects our Mission and Goals
- Mission: The YCOE will be a countywide and regional leader to support and advocate for equity and access to high-quality educational programs
- Goals: Provide excellent education programs for all students served by YCOE; Be excellent stewards of resources; Serve as a resource and partner to school districts

YCOE Budget Timelines

- State Budget January Proposal and May Revise
- Staff Development of Program Budgets & LCAP (Jan-May)
- Legally required to hold LCAP public hearing prior to budget adoption
- Legally required to adopt LCAP and budget prior to July 1st
- State adopts a budget
- Revise 45 days after state budget adoption if necessary
- Revise at first interim Period Ending October 31
- Revise at second interim – Period Ending December 31
- Revise for estimated actuals/third interim

State Budget – May Revise

Presented last month – major assumptions impacting YCOE:

- COLA at 2.71%
- New ongoing Statewide System of Support funding for County Offices
- No funding for PERS/STRS increases
- Prepare for future: economic slowdown/slower growth, uncertain Federal and State revenues

YCOE 2018-19 Annual Budget

Components of a budget

- Revenues
- Expenditures
- Net Change
- Beginning Balance
- Ending Balance
- Components of Ending Fund Balance

Major Budget Assumptions 2018-19

- COLA 2.71% for LCFF, Foster Youth, Child Nutrition & Special Education
- Alternative Education ADA: 67 ADA with 76% and 100% unduplicated student count in Community School and Court School respectively
- Federal Revenues held at prior year levels, except Title I Part A
- Lottery \$189.00 per student
- One-time funding has not been included in the budget
- Salaries – Step & column approx. 2.5%; H & W benefits capped based on bargaining unit negotiated cap
- Deferred Maintenance contribution \$175,000
- Workers Comp 2.4722%; STRS & PERS increases
- Retiree benefits contribution 1.5%

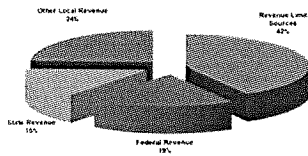
STRS/PERS Projected Increases

CalSTRS Rates per Education Code Sections 22901.7 and 22950.5							
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Employer	8.86%	10.73%	12.58%	15.53%	18.06%	20.80%	23.50%

CalPERS Projected Rates							
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Employer	11.71%	11.847%	13.658%	14.43%	16.28%	18.13%	19.10%

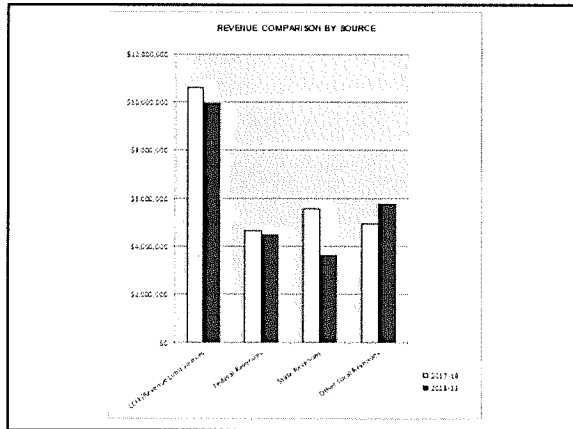
YOLO COUNTY OFFICE OF EDUCATION 2018-19 Proposed Budget

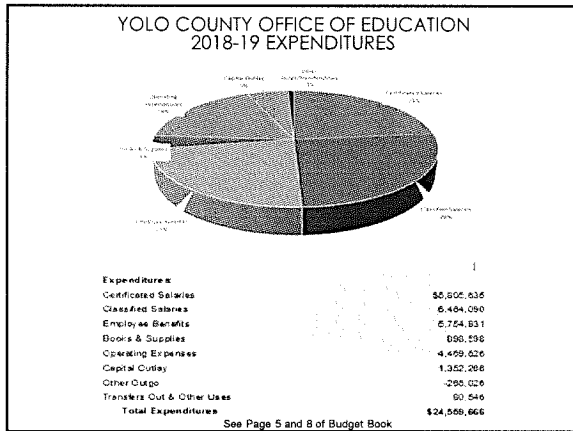
Revenue by Source - \$23,841,567

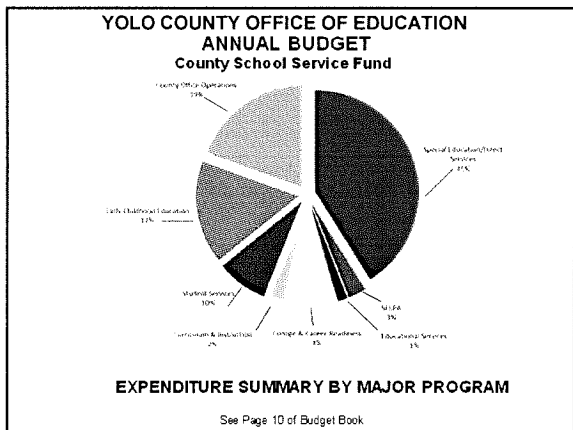


Revenues:	
LCFF/Revenue Limit Sources	\$9,954,895
Federal Revenues	4,486,839
Other State Revenues	3,630,987
Other Local Revenues	5,768,946
Other Sources	0
Total Revenues	\$23,841,567

See Page 4 and 8 of Budget Book





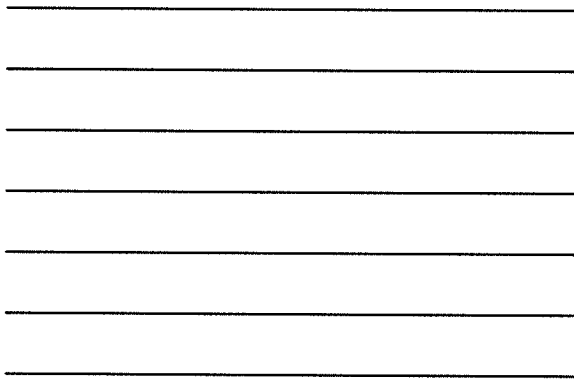


Program Summary

Page 10

**COUNTY SCHOOL SERVICE FUND
SUMMARY BY PROGRAM - COMPARISON**

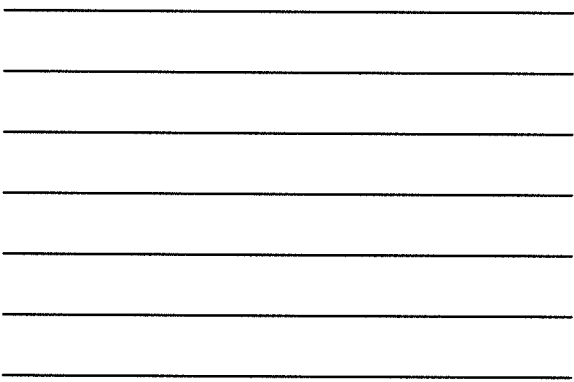
	2017-18				2018-19			
	REVENUE	EXPENDITURE	NET REVENUE	NET EXPENDITURE	REVENUE	EXPENDITURE	NET REVENUE	NET EXPENDITURE
COUNTY SCHOOL SERVICE FUND								
SPECIAL EDUCATION								
ADDITIONAL PERSONNEL	\$1,518,255	\$1,518,255	-	\$1,772,842	\$1,772,842	-	\$1,772,842	\$1,772,842
ADDITIONAL PERSONNEL - SUPPLEMENTAL	21,048	21,048	-	1,048	1,048	-	1,048	1,048
ADDITIONAL PERSONNEL - TEMPORARY	212,244	212,244	-	333,178	333,178	-	333,178	333,178
ADDITIONAL PERSONNEL - OTHER	179,412	179,412	-	-	-	-	-	-
ADDITIONAL PERSONNEL - CONTRACTORS	-	-	-	-	-	-	-	-
ADDITIONAL PERSONNEL - OTHER	21,248	21,248	-	18,412	18,412	-	18,412	18,412
ADDITIONAL PERSONNEL - OTHER	15,000	15,000	-	15,000	15,000	-	15,000	15,000
ADDITIONAL PERSONNEL - OTHER	1,000	1,000	-	1,000	1,000	-	1,000	1,000
ADDITIONAL PERSONNEL - OTHER	1,000	1,000	-	1,000	1,000	-	1,000	1,000
ADDITIONAL PERSONNEL - OTHER	1,000	1,000	-	1,000	1,000	-	1,000	1,000
Sub Total	2,048,255	2,048,255	-	2,122,560	2,122,560	-	2,122,560	2,122,560
MELP								
ADDITIONAL PERSONNEL	122,228	122,228	-	122,228	122,228	-	122,228	122,228
ADDITIONAL PERSONNEL - SUPPLEMENTAL	422,228	422,228	-	422,228	422,228	-	422,228	422,228
ADDITIONAL PERSONNEL - TEMPORARY	642,228	642,228	-	642,228	642,228	-	642,228	642,228
ADDITIONAL PERSONNEL - OTHER	122,228	122,228	-	122,228	122,228	-	122,228	122,228
ADDITIONAL PERSONNEL - CONTRACTORS	122,228	122,228	-	122,228	122,228	-	122,228	122,228
ADDITIONAL PERSONNEL - OTHER	122,228	122,228	-	122,228	122,228	-	122,228	122,228
Sub Total	1,162,228	1,162,228	-	1,162,228	1,162,228	-	1,162,228	1,162,228



Program Summary Continued

Page 10

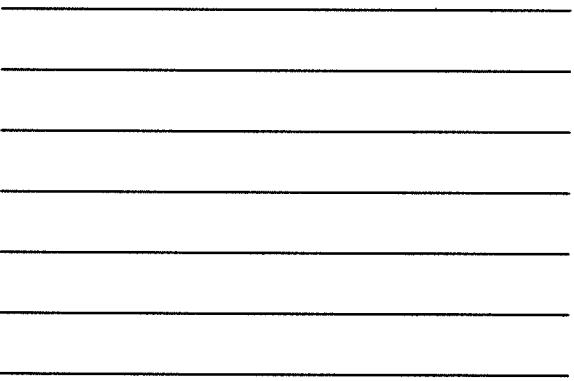
EDUCATIONAL SERVICES	
ADDITIONAL PERSONNEL	\$1,122,228
ADDITIONAL PERSONNEL - SUPPLEMENTAL	422,228
ADDITIONAL PERSONNEL - TEMPORARY	642,228
ADDITIONAL PERSONNEL - OTHER	122,228
Sub Total	2,312,228
EARLY CHILDHOOD EDUCATION	
ADDITIONAL PERSONNEL	642,228
Sub Total	642,228



Program Summary Continued

Page 11

	2017-18			2018-19		
	REVENUE	EXPENDITURE	NET REVENUE	REVENUE	EXPENDITURE	NET REVENUE
COLLEGE & CAREER DEVELOPMENT						
ADDITIONAL PERSONNEL	22,228	22,228	-	22,228	22,228	-
ADDITIONAL PERSONNEL - SUPPLEMENTAL	22,228	22,228	-	22,228	22,228	-
ADDITIONAL PERSONNEL - TEMPORARY	22,228	22,228	-	22,228	22,228	-
ADDITIONAL PERSONNEL - OTHER	22,228	22,228	-	22,228	22,228	-
ADDITIONAL PERSONNEL - CONTRACTORS	22,228	22,228	-	22,228	22,228	-
ADDITIONAL PERSONNEL - OTHER	22,228	22,228	-	22,228	22,228	-
Sub Total	116,228	116,228	-	116,228	116,228	-
CURRICULUM & INSTRUCTION						
ADDITIONAL PERSONNEL	22,228	22,228	-	22,228	22,228	-
ADDITIONAL PERSONNEL - SUPPLEMENTAL	22,228	22,228	-	22,228	22,228	-
ADDITIONAL PERSONNEL - TEMPORARY	22,228	22,228	-	22,228	22,228	-
ADDITIONAL PERSONNEL - OTHER	22,228	22,228	-	22,228	22,228	-
ADDITIONAL PERSONNEL - CONTRACTORS	22,228	22,228	-	22,228	22,228	-
ADDITIONAL PERSONNEL - OTHER	22,228	22,228	-	22,228	22,228	-
Sub Total	116,228	116,228	-	116,228	116,228	-



Program Summary Continued

Page 11

STUDENT SERVICES	2018-19				2019-20			
	REVENUE	EXPENSE	INTERFUND	NET CHANGE	REVENUE	EXPENSE	INTERFUND	NET CHANGE
Juniata County School	1,199,817	1,147,968	88,278	61,849	1,199,817	1,147,968	88,278	61,849
County Community Schools	1,199,817	1,147,968	88,278	61,849	1,199,817	1,147,968	88,278	61,849
Other	31,800	13,364	13,364	18,436	31,800	13,364	13,364	18,436
Total	2,231,434	2,269,296	104,642	(37,862)	2,231,434	2,269,296	104,642	(37,862)

Program Summary Continued

Page 12

COMPLIANCE OPERATIONS	2018-19				2019-20			
	REVENUE	EXPENSE	INTERFUND	NET CHANGE	REVENUE	EXPENSE	INTERFUND	NET CHANGE
County Office	1,199,817	1,147,968	88,278	61,849	1,199,817	1,147,968	88,278	61,849
Other	31,800	13,364	13,364	18,436	31,800	13,364	13,364	18,436
Total	1,231,617	1,161,332	101,642	69,643	1,231,617	1,161,332	101,642	69,643

**2018-19 Multi-Year Projection
General Fund Balance**

Estimated Ending Bal. 2018-19	\$9,330,080
Est. 2019-20 deficit spending	\$(260,915)
Est. 2020-21 deficit spending	\$(752,270)

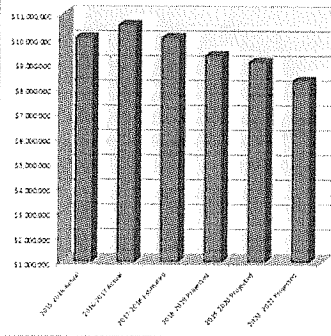
YCOE programs will be expected to address all deficit spending and keep the budget balanced

Other Funds

Page 13


	2017-2018			2018-2019		
	REVENUE	EXPENDI- TURES	NET CHANGE	REVENUE	EXPENDI- TURES	NET CHANGE
YOLCO COUNTY CAREER/ACAD/AF FUND				482,409	485,409	
SPECIALIZED PASSIVITY FUND	14,887,810	14,882,810	5,000	10,250,749	10,250,749	0
ADULT EDUCATION FUND	334,604	174,458	160,146	104,692	100,731	3,961
CHILD DEVELOPMENT FUND	5,023,143	2,900,022	2,123,121	2,413,240	2,294,245	118,995
CAFETERIA FUND	220,600	454,438	(233,838)	220,000	469,600	(249,600)
DEFERRED MAINTENANCE FUND	242,036	251,200	(9,164)	177,009	251,200	(74,191)
NET REEEMNT FUND	1,095		1,095	1,090		505
CAPITAL FACILITIES FUND	270,295	358,044	(87,749)	350,391	367,944	(17,553)
SELF INSURANCE FUND	229,100	225,100	4,000	223,100	225,100	2,000
TOTAL OTHER FUNDS	18,089,587	19,124,512	(1,034,925)	13,523,419	13,088,119	435,300

MULTI-YEAR ENDING FUND BALANCE PROJECTIONS



2018-19 Fund Summary – All Funds


❖ Revenues	\$37,766,250
❖ Expenditures	\$(38,368,394)
Net Decrease	\$(602,144)
❖ Est. Beginning Balance	\$11,993,968
❖ Est. Ending Balance	\$10,318,020

 2018-19 BUDGET SUMMARY

Overview, Assumptions, Components, MYPs

Managing the Future:

- STRS/PERS increases – employer and employee
- Addressing minimum wage increases
- Addressing facilities needs
- MYPs – deficit spending

 Any Questions?
