

**Contra Costa County Office of Education
2016-17 2nd Interim vs 1st Interim Budget Variance Analysis**

Description	2016-17		Changes
	1st Interim Budget	2nd Interim Budget	
REVENUES			
LCFF	\$ 23,848,257	\$ 24,698,618	\$ 850,361
Federal Revenue	3,390,103	3,389,959	(144)
State Revenue	20,809,672	19,785,335	(1,024,337)
Local Revenue	28,050,424	28,715,745	665,321
TOTAL REVENUES	76,098,456	76,589,657	491,201
EXPENDITURES			
Certificated Salaries	18,861,578	18,989,516	127,938
Classified Salaries	16,598,934	16,474,417	(124,517)
Employee Benefits	18,255,582	18,151,398	(104,184)
Books and Supplies	3,429,287	3,445,994	16,707
Services and Other Operating Expenditures	18,654,775	19,091,957	437,182
Capital Outlay	694,600	756,600	62,000
Other Outgo (Excluding Indirect Costs)	456,653	1,084,653	628,000
Other Outgo - Indirect Costs	(331,202)	(343,217)	(12,015)
TOTAL EXPENDITURES	76,620,207	77,651,318	1,031,111
EXCESS (DEFICIENCY)	(521,751)	(1,061,661)	(539,910)
OTHER FINANCING SOURCES/USES			
Interfund Transfers	-	-	-
Transfers In	-	-	-
Transfers Out	-	-	-
Contributions	-	-	-
TOTAL OTHER SOURCES/USES	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	(521,751)	(1,061,661)	(539,910)
BEGINNING BALANCE	16,081,313	16,081,313	-
ENDING BALANCE	\$ 15,559,562	\$ 15,019,652	\$ (539,910)

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LCFF Revenue	<p>Increased by approximately \$850,000 due to the following: (\$256,000) decrease due to lower ADA projection \$1,106,000 increase due to adjustment for property taxes</p>
State Revenue	<p>Decreased by approximately \$1,024,000 due to the following: (\$1,297,000) decrease due to Career Technical Education Incentive Grant (CTEIG) deferred to fiscal year 2017-18 \$ 273,000 increase due to program revenue updates mainly for Tobacco Use Prevention Education (TUPE)</p>
Local Revenue	<p>Increased by approximately \$665,000 due to the following: \$300,000 increase due to receipt of RDA (Redevelopment) funds \$365,000 increase due to all other local grants/donations/fees for services projections mainly for Chevron grant and CA SUMS Initiative grant</p>
Certificated Salaries	<p>Increased by approximately \$128,000 due to the following: \$128,000 increase due to program staffing updates mainly for CDCR program (CA Dept. of Correction and Rehabilitation)</p>
Classified Salaries	<p>Decreased by approximately \$125,000 due to the following: (\$125,000) decrease due to staffing updates mainly for Special Education program</p>
Employee Benefits	<p>Decreased by approximately \$104,000 due to the following: (\$104,000) decrease due to savings from above mentioned personnel changes</p>
Books and Supplies	<p>Increased by approximately \$17,000 due to the following: \$17,000 increase due to program updates</p>
Services and Other Operating Expenditures	<p>Increased by approximately \$437,000 due to the following: \$437,000 increase due to program updates for planned expenditures and receipts of new grants mainly for Career Technical Education Incentive Grant (CTEIG) and Tobacco Use Prevention Education (TUPE)</p>
Capital Outlay	<p>Increased by approximately \$62,000 due to the following: \$62,000 increase due to district-wide internet connection hardware upgrade</p>
Other Outgo - Indirect program Cost	<p>Increased by approximately \$616,000 due to the following: (\$12,000) decrease due to budget update for program indirect costs \$628,000 increase due to Post Employment Benefits costs reduction of long-term liabilities</p>