

Contra Costa County Office of Education
2017-18 1st Interim vs Adopted Budget Variance Analysis

Description	2017-18 Adopted Budget	2017-18 1st Interim Budget	Changes
REVENUES			
LCFF	\$ 24,496,344	\$ 24,959,685	\$ 463,341
Federal Revenue	2,944,824	2,333,555	(611,269)
State Revenue	18,330,557	18,746,981	416,424
Local Revenue	27,853,309	28,653,521	800,212
TOTAL REVENUES	73,625,034	74,693,742	1,068,708
EXPENDITURES			
Certificated Salaries	19,904,904	18,926,992	(977,912)
Classified Salaries	17,262,312	16,794,620	(467,692)
Employee Benefits	19,530,087	18,439,169	(1,090,918)
Books and Supplies	2,101,604	2,315,977	214,373
Services and Other Operating Expenditures	16,766,447	17,039,539	273,092
Capital Outlay	698,000	978,528	280,528
Other Outgo (Excluding Indirect Costs)	452,038	452,038	-
Other Outgo - Indirect Costs	(196,786)	(471,914)	(275,128)
TOTAL EXPENDITURES	76,518,606	74,474,949	(2,043,657)
EXCESS (DEFICIENCY)	(2,893,572)	218,793	3,112,365
OTHER FINANCING SOURCES/USES			
Interfund Transfers			
Transfers In	-	-	-
Transfers Out	350,000	1,834,254	1,484,254
Contributions	-	-	-
TOTAL OTHER SOURCES/USES	(350,000)	(1,834,254)	(1,484,254)
NET INCREASE (DECREASE) IN FUND BALANCE	(3,243,572)	(1,615,461)	1,628,111
BEGINNING BALANCE	15,154,930	20,052,109	4,897,179
ENDING BALANCE	\$ 11,911,358	\$ 18,436,648	\$ 6,525,290

Contra Costa County Office of Education

2017-18 1st Interim vs Adopted Budget Variance Analysis

LCFF Revenue	Increased by approximately \$463,000 due to the following: \$463,000 increase due to higher property taxes projection
Federal Revenue	Decreased by approximately \$611,000 due to the following: (\$432,000) decrease due to moving Title I A program budget from Fund 01 General Fund to Fund 09 Charter School Fund (\$179,000) decrease due to revenue updates for all other federal programs
State Revenue	Increased by approximately \$416,000 due to the following: \$79,000 increase due to one-time mandate state reimbursement budget \$251,000 increase due to prior year carryover of CA Career Pathways Trust (CCPT) and Career Technical Education Incentive Grant (CTEIG) \$ 86,000 increase due to all other program revenue updates
Local Revenue	Increased by approximately \$800,000 due to the following: \$450,000 increase due to increase transportation ridership projections (pass-through) (\$485,000) decrease due to Special Education district billing rate adjustment \$98,000 increase due to SELPA revenue allocations \$141,000 increase due to Adult Education Block Grant fiscal agency service fees \$385,000 increase due to receipt of Chevron Texaco Science Grant \$145,000 increase due to higher workshop/training revenue projections from Curriculums/Instruction program \$66,000 increase due to all other local grants/donations/fees for services projections
Certificated Salaries	Decreased by approximately \$978,000 due to the following: (\$712,000) decrease due to reclassifying Community School budget from General Fund 01 to Charter School Fund 09 (\$266,000) decrease due to program staffing reductions and savings from vacant positions
Classified Salaries	Decreased by approximately \$468,000 due to the following: (\$261,000) decrease due to reclassifying Community School budget from General Fund 01 to Charter School Fund 09 (\$207,000) decrease due to program staffing reductions and savings from vacant positions
Employee Benefits	Decreased by approximately \$1,091,000 due to the following: (\$506,000) decrease due to reclassifying Community School budget from General Fund 01 to Charter School Fund 09 (\$348,000) decrease due to health premium adjustments (\$237,000) decrease due to savings from program staff reductions and vacant positions
Books and Supplies	Increased by approximately \$214,000 due to the following: (\$75,000) decrease due to reclassifying Community School budget from General Fund 01 to Charter School Fund 09 \$289,000 increase due to program updates for planned expenditures and receipts of new grants

Contra Costa County Office of Education

2017-18 1st Interim vs Adopted Budget Variance Analysis

Services and Other Operating Expenditures	Increased by approximately \$273,000 due to the following: (\$276,000) decrease due to reclassifying Community School budget from General Fund 01 to Charter School Fund 09 \$450,000 increase due to increase transportation ridership projections \$99,000 increase due to program updates for planned expenditures and receipts of new grants
Capital Outlay	Increased by approximately \$281,000 due to the following: \$150,000 increase due to vehicles acquisition for program needs \$77,000 increase due to cost increase for Mauzy HVAC replacement project \$54,000 increase due to acquisition of networking equipment with licensing fees
Other Outgo - Indirect program Cost	Decreased by approximately \$275,000 due to the following: (\$275,000) decrease due to budget update from Community Charter School, Adult Education Block Grant and Child Development programs