

**Contra Costa County Office of Education**  
**2019-20 1st Interim vs Adopted Budget Variance Analysis**

<b>Description</b>	<b>2019-20 Adopted Budget</b>	<b>2019-20 1st Interim Budget</b>	<b>Changes</b>
<b>REVENUES</b>			
LCFF	\$ 28,246,670	\$ 28,249,445	\$ 2,775
Federal Revenue	2,535,142	3,027,783	492,641
State Revenue	8,244,115	12,172,522	3,928,407
Local Revenue	28,206,171	26,879,102	(1,327,069)
<b>TOTAL REVENUES</b>	<b>67,232,098</b>	<b>70,328,852</b>	<b>3,096,754</b>
<b>EXPENDITURES</b>			
Certificated Salaries	14,356,005	14,134,028	(221,977)
Classified Salaries	16,973,433	16,553,268	(420,165)
Employee Benefits	17,535,618	16,836,008	(699,610)
Books and Supplies	1,373,921	1,659,019	285,098
Services and Other Operating Expenditures	16,248,034	17,296,521	1,048,487
Capital Outlay	1,208,000	2,375,210	1,167,210
Other Outgo (Excluding Indirect Costs)	442,252	877,654	435,402
Other Outgo - Indirect Costs	(575,997)	(587,022)	(11,025)
<b>TOTAL EXPENDITURES</b>	<b>67,561,266</b>	<b>69,144,686</b>	<b>1,583,420</b>
<b>EXCESS (DEFICIENCY)</b>	<b>(329,168)</b>	<b>1,184,166</b>	<b>1,513,334</b>
<b>OTHER FINANCING SOURCES/USES</b>			
Interfund Transfers			
Transfers In	-	-	-
Transfers Out	2,429,679	2,086,551	(343,128)
Contributions	-	-	-
<b>TOTAL OTHER SOURCES/USES</b>	<b>(2,429,679)</b>	<b>(2,086,551)</b>	<b>343,128</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(2,758,847)</b>	<b>(902,385)</b>	<b>1,856,462</b>
BEGINNING BALANCE	24,333,321	24,203,271	(130,049)
<b>ENDING BALANCE</b>	<b>\$ 21,574,474</b>	<b>\$ 23,300,886</b>	<b>\$ 1,726,413</b>

## Contra Costa County Office of Education

### 2019-20 1st Interim Budget vs 2019-20 Adopted Budget Variance Analysis

<b>LCFF Revenue</b>	<b>Increased by approximately \$3,000 due to the following:</b> \$3,000 increase due to minor adjustment to trueup SEPLA property taxes allocation
<b>Federal Revenue</b>	<b>Increased by approximately \$493,000 due to the following:</b> \$142,000 increase due to ESSA, School Improvement (CSI) funding carryover from 2018-19 - Restricted \$294,000 increase due to C&I, Title III Technical Assistance Grant carryover from 2018-19 - Restricted \$57,000 increase for all other carryover and grant updates - Restricted
<b>State Revenue</b>	<b>Increased by approximately \$3,928,000 due to the following:</b> \$1,095,000 increase due to one-time repayment of administrative fees for district LEC services - Restricted \$2,266,000 increase due to reclassification of ROP Strong Work Force grant from local source (see offset below) - Restricted \$424,000 increase due to TUPE (Tobacco Use Prevention Ed) carryover from 2018-19 - Restricted \$47,000 increase due to higher revenue for Foster Youth Services - Restricted \$56,000 increase due to Environmental Education grant carryover from 2018-19 - Restricted \$40,000 increase for all other grant updates - Restricted
<b>Local Revenue</b>	<b>Decreased by approximately \$1,327,000 due to the following:</b> \$1,147,000 increase due to receipt of Medicare reimbursement catchup from 2014-2018 - Restricted \$290,000 increase due to Chevron ROP grant and Clinical Medical Assistant local billings updates - Restricted \$116,000 increase due to Curriculum and Instruction program prior year carryover and revenue updates - Restricted (\$2,266,000) decrease due to reclassification of ROP Strong Work Force grant to state source - Restricted (\$250,000) decrease due to lower Special Education SELPA DSS funding allocation- Restricted (\$241,000) decrease due to lower enrollment for Special Education SDC district billing - Restricted (\$243,000) decrease due to lower Special Education 1 on 1 district billing - Restricted \$120,000 increase for all other local grant/donations/fees for services updates - Restricted
<b>Certificated Salaries</b>	<b>Decreased by approximately \$222,000 due to the following:</b> \$61,000 increase due to C&I program mentor stipends increase (\$311,000) decrease due to Special Ed class closure and savings from unfilled positions - Restricted \$28,000 increase for all other program budget updates
<b>Classified Salaries</b>	<b>Decreased by approximately \$420,000 due to the following:</b> \$97,000 increase due to new position for increasing funding for TUPE (Tobacco Use and Prevention Ed) and C&I program support (\$200,000) decrease due to savings from vacancy in Business/Technology departments (\$290,000) decrease due to lower Special Ed 1 On 1 services projections and savings from vacancy (\$27,000) decrease for all other program budget updates

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<b>Employee Benefits</b>	<p><b>Decreased by approximately \$700,000 due to the following:</b>                  \$25,000 increase due to C&amp;I for above mentioned staff changes and lower health premium rate for year 2020                  (\$254,000) decrease due to Business/Tech department for above mentioned staff changes and lower health premium rate                  (\$364,000) decrease due to Special Ed for above mentioned staff changes and lower health premium rate for year 2020                  (\$107,000) decrease for all other program budget updates and lower health premium rate for year 2020</p>
<b>Books and Supplies</b>	<p><b>Increased by approximately \$285,000 due to the following:</b>                  \$161,000 increase due to school sites facility/equipment/furniture upgrade project                  \$74,000 increase due to Special Ed program updates for planned expenditures                  \$36,000 increase due to Curriculum &amp; Instruction program updates for planned expenditures                  \$24,000 increase due to Youth Development Service program updates for planned expenditures                  (\$10,000) decrease due to updates for Adult Ed program update for planned expenditures</p>
<b>Services and Other Operating Expenditures</b>	<p><b>Increased by approximately \$1,048,000 due to the following:</b>                  \$550,000 increase due to planned school sites facility renovation/upgrade project                  \$497,000 increase due to Tobacco Use Prevention Ed/Title III and other grants carryover from 2018-19                  \$89,000 increase due to Youth Development Services grant increase and carryover from 2018-19                  (\$137,000) decrease due to Career Tech Incentive Ed program update                  \$49,000 increase due to all other program budget updates</p>
<b>Capital Outlay</b>	<p><b>Increased by approximately \$1,167,000 due to the following:</b>                  \$1,167,000 increase due to planned school sites facility renovation/upgrade project</p>
<b>Other Outgo - Excluding Indirect</b>	<p><b>Increased by approximately \$435,000 due to the following:</b>                  \$435,000 increase due to code change of LCFF revenues transfer to Golden Gate Community Charter School as required by CA State of Ed accounting guide (see offset decrease below)</p>
<b>Other Outgo - Indirect program Cost</b>	<p><b>Decreased by approximately \$11,000 due to the following:</b>                  (\$11,000) decrease due to budget update from Community Charter School, Adult Education Block Grant and Child Development programs</p>
<b>Other Financing Source/Use</b>	<p><b>Decreased by approximately \$343,000 due to the following:</b>                  \$92,000 increase transfer for program supports                  (\$435,000) decrease due to code change of LCFF revenues transfer to Golden Gate Community Charter School as required by CA State of Ed accounting guide</p>