

Contra Costa County Office of Education
2021-22 1st Interim vs Adopted Budget Variance Analysis

Description	2021-22 Adopted Budget	2021-22 1st Interim Budget	Changes	% Change
REVENUES				
LCFF	\$ 26,622,177	\$ 26,625,574	\$ 3,397	0.0%
Federal Revenue	11,605,965	14,962,143	3,356,178	28.9%
State Revenue	15,373,491	13,935,853	(1,437,638)	-9.4%
Local Revenue	23,938,570	23,754,987	(183,583)	-0.8%
TOTAL REVENUES	77,540,203	79,278,557	1,738,354	2.2%
EXPENDITURES				
Certificated Salaries	14,262,362	14,544,589	282,227	2.0%
Classified Salaries	17,097,363	18,667,219	1,569,856	9.2%
Employee Benefits	18,559,663	19,042,456	482,793	2.6%
Books and Supplies	7,466,419	5,949,596	(1,516,823)	-20.3%
Services and Other Operating Expenditures	17,849,919	21,269,004	3,419,085	19.2%
Capital Outlay	990,038	2,321,848	1,331,810	134.5%
Other Outgo (Excluding Indirect Costs)	935,789	935,789	-	0.0%
Other Outgo - Indirect Costs	(529,857)	(505,870)	23,987	-4.5%
TOTAL EXPENDITURES	76,631,696	82,224,631	5,592,935	7.3%
EXCESS (DEFICIENCY)	908,507	(2,946,074)	(3,854,581)	-
OTHER FINANCING SOURCES/USES				
Interfund Transfers				
Transfers In	-	-	-	-
Transfers Out	2,839,236	2,737,372	(101,864)	-3.6%
Contributions	-	-	-	-
TOTAL OTHER SOURCES/USES	(2,839,236)	(2,737,372)	101,864	-
NET INCREASE (DECREASE) IN FUND BALANCE	(1,930,729)	(5,683,446)	(3,752,717)	-
BEGINNING BALANCE	27,480,517	36,174,921	8,694,404	-
ENDING BALANCE	\$ 25,549,788	\$ 30,491,475	\$ 4,941,687	-

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LCFF Revenue	<p>Increased by approximately \$3,000 due to the following: 3,000 increase due to property tax revenues projected and LCFF revenues projected</p>
Federal Revenue	<p>Increased by approximately \$3,356,000 due to the following: \$1.7m increase in new Comprehensive Literacy Grant - Restricted \$250,000 increase in one-time Expanded Learning Opportunities, Elementary&Secondary School Emergency Relief - Restricted \$57,000 increase in one-time Expanded Learning Opportunities, Governor's Emergency Education Relief Grant - Restricted \$163,000 increase in one-time Elementary&Secondary School Emergency Relief, State Reserve Emergency Needs - Restricted \$281,000 increase in one-time Elementary&Secondary School Emergency Relief, State Reserve Learning Loss - Restricted \$474,000 increase in American Rescue Plan Homeless Deferred Revenue - Restricted \$40,000 increase in Title I, Part D Court School revenue - Restricted \$200,000 Comprehensive Support and Improvement (CSI) COE grant received - Restricted \$72,000 increase in Workforce Innovation and Opportunity Act Grant (WIOA) - Restricted \$72,000 increase in ESSA, Title I, Part D, Local Delinquent Programs - Restricted \$30,000 increase in ESSA, Title III, Technical Assistance Grant - Restricted \$33,000 increase in ESSA, Education for Homeless Children and Youth Grant - Restricted \$17,000 increase in all other federal grant updates - Restricted</p>
State Revenue	<p>Decreased by approximately \$1,438,000 due to the following: (\$1,427,000) decrease in Expanded Learning Opportunities Grant as funds are being expended - Restricted (\$11,000) decrease in all other state grant updates - Restricted</p>
Local Revenue	<p>Decreased by approximately \$184,000 due to the following: (\$184,000) decrease in projected Special Education 1:1 contracts between districts and CCCOE for student support - Restricted</p>

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Certificated Salaries	<p>Increased by approximately \$282,000 due to the following: \$282,000 increase due to 2.90FTE increase in C&I Literacy Specialists, .70FTE ELA/ELD Coordinator, & 1.0FTE Program Specialist - Restricted</p>
Classified Salaries	<p>Increased by approximately \$1,570,000 due to the following: \$528,000 increase due to 4.0FTE WISP Liaisons, 1.0FTE WISP Manager, & 1.0FTE WISP Admin. Assistant - Restricted \$552,000 increase due to 4.0FTE Youth Services Specialists, 1.0FTE Youth Services Supervisor, 2.0FTE Youth Services Admin Assistants, & 2.0FTE Education Liaisons - Restricted \$427,000 increase due to 1.0FTE Data Technician II, 2.0FTE Mauzy IA's, 3.0FTE Tutors \$63,000 increase due to 1.625FTE Special Education Instructional Aide's</p>
Employee Benefits	<p>Increased by approximately \$483,000 due to the following: \$483,000 increase due to the shifts mentioned above from all departments & programs staff changes.</p>
Books and Supplies	<p>Decreased by approximately \$1,517,000 due to the following: (\$80,000) decrease in C&I planned expenditures- Restricted (\$184,000) decrease in Special Education planned expenditures - Restricted (\$13,000) decrease in Court School planned expenditures - Restricted (\$1,100,000) decrease in Expanded Learning Opportunities Grant planned expenditures - Restricted \$140,000 increase in re-budgeting supplemental materials in all other departments and programs - Restricted</p>

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Operating	Increased by approximately \$3,419,000 due to the following: \$499,000 increase in Youth Services planned expenditures - Restricted \$1,522,000 increase in Comprehensive Literacy Grant planned expenditures- Restricted \$300,000 increase due to one-time County Safe Schools for All Grant planned expenditures - Restricted \$35,000 increase in ESSA School Improvement (CSI) COE Grant planned expenditures - Restricted \$300,000 increase in American Rescue Plan Homeless planned expenditures - Restricted \$575,000 increase in Career Technical Education planned expenditures - Unrestricted \$188,000 increase in all other department & program expenditures
Capital Outlay	Increased by approximately \$1,332,000 due to the following: \$863,000 increase in Routine Repair Maintenance land & building improvement planned expenditures - Restricted \$219,000 increase in Redevelopment Act land and building improvement planned expenditures - Restricted \$250,000 increase in all other land and building improvement planned expenditures - Restricted
Other Outgo - Indirect program Cost	Decreased by approximately \$24,000 due to the following: (\$24,000) decrease in indirect cost charges within all programs
Other Financing Source/Use	Decreased by approximately \$102,000 due to the following: (\$102,000) decrease in transfers out to programs