

**Contra Costa County Office of Education**  
**2019-20 2nd Interim Budget Variance Analysis**

<b>Description</b>	<b>2019-20 1st Interim Budget</b>	<b>2019-20 2nd Interim Budget</b>	<b>Changes</b>
<b>REVENUES</b>			
LCFF	\$ 28,249,445	\$ 29,239,918	\$ 990,473
Federal Revenue	3,027,783	3,022,188	(5,595)
State Revenue	12,172,522	12,339,947	167,425
Local Revenue	26,879,102	26,571,142	(307,960)
<b>TOTAL REVENUES</b>	<b>70,328,852</b>	<b>71,173,195</b>	<b>844,343</b>
<b>EXPENDITURES</b>			
Certificated Salaries	14,134,028	13,989,920	(144,108)
Classified Salaries	16,553,268	16,473,094	(80,174)
Employee Benefits	16,836,008	16,772,655	(63,353)
Books and Supplies	1,659,019	1,574,364	(84,655)
Services and Other Operating Expenditures	17,296,521	17,528,832	232,311
Capital Outlay	2,375,210	2,387,210	12,000
Other Outgo (Excluding Indirect Costs)	877,654	877,654	-
Other Outgo - Indirect Costs	(587,022)	(583,161)	3,861
<b>TOTAL EXPENDITURES</b>	<b>69,144,686</b>	<b>69,020,568</b>	<b>(124,118)</b>
<b>EXCESS (DEFICIENCY)</b>	<b>1,184,166</b>	<b>2,152,627</b>	<b>968,461</b>
<b>OTHER FINANCING SOURCES/USES</b>			
Interfund Transfers			
Transfers In	-	-	-
Transfers Out	2,086,551	2,061,067	(25,484)
Contributions	-	-	-
<b>TOTAL OTHER SOURCES/USES</b>	<b>(2,086,551)</b>	<b>(2,061,067)</b>	<b>25,484</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(902,385)</b>	<b>91,560</b>	<b>993,945</b>
BEGINNING BALANCE	24,203,271	24,203,271	-
<b>ENDING BALANCE</b>	<b>\$ 23,300,886</b>	<b>\$ 24,294,831</b>	<b>\$ 993,945</b>

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<b>LCFF Revenue</b>	<b>Increased by approximately \$990,000 due to the following:</b> \$990,000 increase due to updating P-1 property taxes
<b>Federal Revenue</b>	<b>Decreased by approximately \$6,000 due to the following:</b> (\$6,000) decrease for grant updates - Restricted
<b>State Revenue</b>	<b>Increased by approximately \$167,000 due to the following:</b> \$90,000 increase due to one-time grant award for 2020 Census - Restricted \$32,000 increase due to TUPE (Tobacco Use Prevention Ed) grant update - Restricted \$45,000 increase due to higher revenue for Foster Youth Services - Restricted
<b>Local Revenue</b>	<b>Decreased by approximately \$308,000 due to the following:</b> \$352,000 increase due to receipt of Redevelopment Pass-Through Revenues - Restricted \$15,000 increase due to one-time local grant for 2020 Census - Restricted \$67,000 increase due to Curriculum and Instruction program revenue updates - Restricted (\$676,000) decrease due to lower enrollment for Special Education SDC district billing - Restricted (\$104,000) decrease due to Career Tech Education program revenue updates - Restricted \$38,000 increase for all other local grant/donations/fees for services updates - Restricted
<b>Certificated Salaries</b>	<b>Decreased by approximately \$144,000 due to the following:</b> (\$67,000) decrease due to C&I program mentor stipends updates - Restricted (\$69,000) decrease due to Special Ed savings from unfilled positions - Restricted (\$8,000) decrease for all other program budget updates
<b>Classified Salaries</b>	<b>Decreased by approximately \$80,000 due to the following:</b> (\$97,000) decrease due to savings from vacancy in Business/Technology departments (\$33,000) decrease due to Special Ed savings from unfilled positions - Restricted \$50,000 increase for all other program budget updates
<b>Employee Benefits</b>	<b>Decreased by approximately \$63,000 due to the following:</b> (\$63,000) decrease for above mentioned staffing updates
<b>Books and Supplies</b>	<b>Decreased by approximately \$85,000 due to the following:</b> (\$27,000) decrease due to updates for Career Tech Education program for planned expenditures - Restricted (\$67,000) decrease due to updates for Special Ed program for planned expenditures - Restricted (\$20,000) decrease due to updates for student program for planned expenditures - Restricted \$25,000 increase due to Curriculum & Instruction program for planned expenditures - Restricted \$4,000 increase due to updates for all other programs for planned expenditures

# Contra Costa County Office of Education

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<b>Services and Other Operating Expenditures</b>	<b>Increased by approximately \$232,000 due to the following:</b> \$88,000 increase due to updates for received grant award for 2020 Census - Restricted \$120,000 increase due to Differentiated Assistance program plan updates - Restricted \$35,000 increase due to Tobacco Use Prevention Ed plan and Math program updates - Restricted \$49,000 increase due to Youth Development Services grant increase - Restricted (\$60,000) decrease due to updates for all other programs for planned expenditures
<b>Capital Outlay</b>	<b>Increased by approximately \$12,000 due to the following:</b> \$12,000 increase due to planned school sites facility renovation/upgrade project
<b>Other Outgo - Indirect program Cost</b>	<b>Increased by approximately \$4,000 due to the following:</b> \$4,000 increase due to budget update from Community Charter School, Adult Education Block Grant and Child Development programs - Restricted
<b>Other Financing Source/Use</b>	<b>Decreased by approximately \$25,000 due to the following:</b> (\$25,000) decrease transfer for program supports