

Contra Costa County Office of Education
2018-19 1st Interim vs Adopted Budget Variance Analysis

Description	2018-19 Adopted Budget	2018-19 1st Interim	Changes
REVENUES			
LCFF	\$ 28,073,106	\$ 27,325,967	\$ (747,139)
Federal Revenue	2,150,064	2,478,500	328,436
State Revenue	19,196,310	18,564,722	(631,588)
Local Revenue	29,689,934	28,936,524	(753,410)
TOTAL REVENUES	79,109,414	77,305,713	(1,803,701)
EXPENDITURES			
Certificated Salaries	19,498,175	18,469,575	(1,028,600)
Classified Salaries	18,087,722	17,289,797	(797,925)
Employee Benefits	19,752,616	18,882,587	(870,029)
Books and Supplies	2,044,561	2,275,872	231,311
Services and Other Operating Expenditures	18,439,532	18,820,816	381,284
Capital Outlay	849,000	979,000	130,000
Other Outgo (Excluding Indirect Costs)	447,240	447,240	-
Other Outgo - Indirect Costs	(529,075)	(601,518)	(72,443)
TOTAL EXPENDITURES	78,589,771	76,563,369	(2,026,402)
EXCESS (DEFICIENCY)	519,643	742,344	222,701
OTHER FINANCING SOURCES/USES			
Interfund Transfers			
Transfers In	-	-	-
Transfers Out	2,229,313	2,247,964	18,651
Contributions	-	-	-
TOTAL OTHER SOURCES/USES	(2,229,313)	(2,247,964)	(18,651)
NET INCREASE (DECREASE) IN FUND BALANCE	(1,709,670)	(1,505,620)	204,050
BEGINNING BALANCE	18,569,590	22,795,225	4,225,635
ENDING BALANCE	\$ 16,859,920	\$ 21,289,605	\$ 4,429,685

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LCFF Revenue	<p>Decreased by approximately \$747,000 due to the following: (\$750,000) decrease due to update of new funding for county office state-wide system support restricted for district LCAP and Differentiated assistance (see corresponding expenditure decreases mainly in salary and benefits) \$3,000 increase due to update of property taxes allocation from SELPA</p>
Federal Revenue	<p>Increased by approximately \$328,000 due to the following: \$257,000 increase due to funding update from Title III, Technical Assistance program - restricted \$95,000 increase due to new grant of Title IV, Part E, Foster Youth - restricted (\$52,000) decrease due to revenue reduced from WIOA (Workforce Innovation Opportunity Act, Title II), Adult Correctional Education program - restricted \$28,000 increase from all other grant updates</p>
State Revenue	<p>Decreased by approximately \$632,000 due to the following: (\$923,000) decrease due to contract renewal update from CA Department of Correction and Rehabilitation (CDCR) - restricted (\$145,000) decrease due to lower rate for one-time state mandate funding (\$79,000) decrease due to lower funding for Special Education Infant program - restricted \$435,000 increase due to rate increase for STRS State On Behalf calculation (offset by the same amount of benefit expenditures, results in \$0 net impact) \$113,000 increase due to grant updates for Tobacco Use Prevention Education (TUPE) program - restricted (\$33,000) decrease due to all other program revenue updates</p>
Local Revenue	<p>Decreased by approximately \$753,000 due to the following: (\$1,153,000) decrease due to Special Education district billing rate updates and SELPA DSS budget adjustment - restricted \$103,000 increase due to new contract services for Adult Correctional Education program - restricted \$224,000 increase due to workshop/fees for services from Curriculum and Instruction (C&I) programs - restricted \$73,000 increase due to all other local grants/donations/fees for services projections</p>
Certificated Salaries	<p>Decreased by approximately \$1,029,000 due to the following: (\$259,000) decrease due to position reduction to reflect the lower funding from Differentiated Assistance (see LCFF revenue) (\$188,000) decrease due to position reduction for Court School program to reflect lower enrollment projections - restricted (\$166,000) decrease due to position reduction for Special Education program to reflect lower enrollment projections - restricted (\$148,000) decrease due to position reduction to reflect CA Dept. of Correction and Rehabilitation (CDCR) contract renewal updates - restricted (\$268,000) decrease due to all other program updates for vacant positions/step/column increase, temp/sub/stipend budget adjustments</p>

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Classified Salaries	<p>Decreased by approximately \$798,000 due to the following:</p> <ul style="list-style-type: none"> (\$256,000) decrease due to position reduction to reflect the lower funding from Differentiated Assistance (see LCFF revenue) (\$193,000) decrease due to position reduction to reflect CA Dept. of Correction and Rehabilitation (CDCR) contract renewal updates - restricted (\$90,000) decrease due to instructional assistant position reduction for Special Education program to reflect lower enrollment projections - restricted (\$96,000) decrease due to position reduction to reflect Career Tech Education Incentive Grant (CTEIG) expiration - restricted \$60,000 increase due to adding position for Youth Development Services (YDS) program - restricted (\$223,000) decrease due to all other program updates for vacant positions/step/column increase, temp/sub/stipend budget adjustments
Employee Benefits	<p>Decreased by approximately \$870,000 due to the following:</p> <ul style="list-style-type: none"> \$435,000 increase due to rate increase for STRS State On Behalf calculation (offset by same amount of benefit expenditures, results in \$0 net impact) (\$758,000) decrease due to lower health premium rate for 2019 and savings from position closure and vacancy (\$205,000) decrease due to CalSTRS cost savings from position closure and vacancy (\$201,000) decrease due to CalPERS cost savings from position closure and vacancy (\$141,000) decrease due to all other statutory benefit costs, including Unemployment insurance, Worker Comp and Other Post Employment Benefits (OPEB)
Books and Supplies	<p>Increased by approximately \$231,000 due to the following:</p> <ul style="list-style-type: none"> \$84,000 increase due to Court School program updates for LCAP expenditures - restricted \$74,000 increase due to Special Education program updates for planned expenditures - restricted \$50,000 increase due to Adult Correctional Education program updates for planned expenditures - restricted \$23,000 increase due to all other program updates for planned expenditures
Services and Other Operating Expenditures	<p>Increased by approximately \$381,000 due to the following:</p> <ul style="list-style-type: none"> \$183,000 increase due to Prop. 39, CA Clean Energy Jobs Act project carryover from prior year - restricted \$102,000 increase due to Court School program updates for LCAP expenditures - restricted \$87,000 increase due to Adult Correctional Education program updates for planned expenditures - restricted \$395,000 increase due to Curriculum and Instruction (C&I) program updates for revenue increase from Title III, TUPE (Tobacco use and prevention Education) and local grants - restricted (\$267,000) decrease due to reduction to reflect CA Dept. of Correction and Rehabilitation (CDCR) contract renewal updates - restricted (\$125,000) decrease due to Career Tech Education Incentive Grant (CTEIG) updates for planned expenditures - restricted \$6,000 increase due to all other program updates for planned expenditures

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Capital Outlay	Increased by approximately \$130,000 due to the following: (\$170,000) decrease due to capital equipment replacement completion in 2017-18 \$300,000 increase due to facility maintenance and repairs
Other Outgo - Indirect program Cost	Decreased by approximately \$72,000 due to the following: (\$72,000) decrease due to budget update from Community Charter School, Adult Education Block Grant and Child Development programs
Other Financing Source/Use	Increased by approximately \$19,000 due to the following: \$19,000 increase transfer to Community Charter School for program supports