



# Butte County Office of Education



Career Technical Education (CTE) Welding Academy

## 2021-22 First Interim Budget

Presented to the Board December 13, 2021

## BUTTE COUNTY OFFICE OF EDUCATION

### 2021-22 First Interim Budget Narrative

#### INTRODUCTION

The 2021-22 First Interim Budget for the Butte County Office of Education (BCOE) is presented for your approval. The First Interim Budget is the first revision to BCOE's 2021-22 budget and reflects material adjustments to the Original Budget adopted in June 2021. Revenues have been revised with updated award letters and signed contracts. Adjustments to expenditures have been made due to updated revenue assumptions, actual fund balances that were brought forward from the 2020-21 year-end close, and new information on existing expenditures, such as staffing.

#### 2020-21 FIRST INTERIM BUDGET

The 2021-22 First Interim Budget reflects projected unrestricted deficit spending of \$2.0 million and projected restricted deficit spending of \$1.2 million. **Much of the unrestricted deficit spending is planned.** This deficit spending reflects additional staffing and the spending down of 2020-21 carryover for unrestricted programs. The First Interim Budget also reflects several temporary or one-time contributions. The restricted deficit spending is also planned and reflects programmatic spending of 2020-21 carryover.

The unrestricted budget deficit spending decreased from the Original Budget. This decrease is partly due to additional restricted revenues we will be receiving from the state to offset the loss of Average Daily Attendance (ADA) at several of our BCOE schools. Because this funding is restricted, expenditures previously reflected in the unrestricted budget have been shifted over to the restricted budget. The restricted budget deficit spending decreased from the Original Budget due to expenditure adjustments made for 2020-21 carryover. Changes in deficit spending due to actual carryover is a typical pattern for BCOE restricted programs at First Interim.

A temporary contribution is still budgeted for the Career Technical Education (CTE) Online program as the contract for this program is not yet signed. It is expected that the signed contract will be received by year-end, at which time the temporary contribution will be removed. Our CTE Department has had a long-standing contract with the California Department of Education (CDE) to support the advancement of Career and Technical Education (CTE). This contract has included developing lessons and institutes for teachers and supporting a CTE online website. Over the past several years this has advanced to redesigning the CTE online website and a more advanced platform of resources for educators. Additionally, as part of this contract, we are supporting CDE with developing an online platform for educators called "California Educators Together". Unfortunately, due to CDE's internal processes and changes at the state level, the contract has been guaranteed but not been fully executed to date. The temporary contribution to cover current expenses will be reversed as soon as funds are received.

Other major changes made since the Original Budget include budgeting revenues and expenditures for the Elementary and Secondary School Emergency Relief (ESSER) funds and the Comprehensive Literacy State Development Grant. While these awards span multiple years, the revenues and expenditures reflected in the First Interim Budget are only the portions of the funds expected to be expended in the current year. The remainder of the awards will be reflected in future years' budgets. The First Interim Budget also reflects updated Local Control

Funding Formula (LCFF) revenue projections for the schools operated by BCOE. The revenue projections were made based on updated ADA estimates that are based on the current enrollment at each school. The First Interim budget also reflects updated Special Education revenue projections and includes a significant Cost of Living Adjustment (COLA) provided by the state. This COLA was not reflected in the Original Budget as the COLA was proposed by the state subsequent to our Original Budget being finalized. BCOE has settled with all bargaining units for 2021-22, and the cost of salaries and benefits included in the First Interim Budget reflect these settlements.

## **MULTIYEAR PROJECTION**

The Unrestricted Multiyear Projection (MYP) projects planned deficit spending in each fiscal year: \$1.9 million in 2021-22, \$979K in 2022-23, and \$1.4 million in 2023-24. This planned deficit spending is a balance between spending our funds on the students and programs we are serving today, while at the same time maintaining sufficient reserves to meet all of our obligations for the future. Major assumptions in the two subsequent years include the projected cost of step and column increases, projected STRS and PERS rate changes, and other estimated changes in revenues and expenditures. The removal of revenues and expenditures associated with expiring programs, one-time expenditures, and expended carryover is reflected in the MYP. An estimated increase of 15% for property and liability insurance is added to each out year. Butte County has seen steep increases in this category due to the recent wildfires that have impacted our county. Increasing property and liability insurance costs have proven to be an issue for other counties located in or adjacent to areas prone to wildfire.

Despite the planned deficit spending, BCOE is projected to meet the state-mandated minimum reserve requirement in all three years of the MYP. Our reserve requirement is the greater of 2% of total expenditures and other financing uses, or \$2,132,000. For BCOE, \$2,132,000 is projected to be the greater amount for all three years. Note this is the minimum the state requires; BCOE has reserves greater than the minimum to assist with cash flow, unforeseen emergencies and provide stability to the budget. It should also be noted that our monthly payroll averages approximately \$4.3 million. This means that the state's minimum reserve requirement represents about one-half of a month's payroll for BCOE.

## **CASH FLOW**

Historically, cash flow has been a challenge for BCOE. Our cash flow was relatively simple several years ago. However, as we have significantly expanded over the last few years, and our budget has grown from \$50 million in 2012-13 to \$95 million in 2021-22, it has become more complex. Some of these challenges include the timeliness of the receipt of revenues. As BCOE has become more entrepreneurial, we have many more types of agencies to work with, each with its own timeline and paperwork requirements for payment. BCOE is also the Administrative Unit for the Butte County SELPA and has certain obligations regarding payments to the SELPA members. These obligations often require us to transfer funds to SELPA members before receiving them and frontload the cash until we receive payment from the granting agency. Depending on the time of year that this occurs, we must borrow from one of our other funds to frontload the cash until we can receive reimbursement from the state and pay ourselves back.

The cash flow projection submitted with the Original Budget reflected a cash deferral of the June 2022 Principal Apportionment which was proposed in the 2021-22 state budget. This deferral was removed in the state's adopted budget, so it is no longer reflected in the First Interim Budget cash flow projection. While this is favorable news, the Principal Apportionment represents only a small portion of BCOE's total cash flow. Delays in federal funding are not

anticipated to change, so BCOE maintains cash reserves in other funds to allow for needed inter-fund borrowing for the General and Special Education Pass-Through Funds.

The cash flow projection provided with the First Interim Budget reflects actual activity through October 2021. The remaining months are projected based on historical trends and specific information we have regarding the cash flow for certain programs. The First Interim cash flow projection reflects a projected ending General Fund cash balance of \$6.1 million. A negative balance of \$1.2 million is projected in the General Fund for May 2022. The month of May has historically been a low point in BCOE's General Fund cash position. BCOE is projected to have sufficient cash balances in other funds to cover this negative balance, which speaks to the importance of having these balances available.

### **FINAL THOUGHTS**

As the education landscape continues to evolve due largely to the ongoing COVID-19 pandemic, BCOE continues to demonstrate our ability to adjust and to be flexible. This flexibility can be seen in how we provide services to students and the supports we are providing to our Local Education Agencies (LEAs). Our budget is a reflection of both our priorities as an organization and this changing landscape. I am pleased to present the 2021-22 First Interim Budget to you for your approval.



Travis Haskill, CPA

Executive Director of Fiscal Services

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1	1) LCFF Sources	8010-8099	10,505,752.00	10,505,752.00	2,483,923.91	9,262,503.00	(1,243,249.00)	-11.8%
2	2) Federal Revenue	8100-8299	25,430,761.00	25,430,761.00	2,009,567.50	28,836,676.00	3,405,915.00	13.4%
3	3) Other State Revenue	8300-8599	13,721,198.00	13,721,198.00	3,220,388.14	15,459,915.00	1,738,717.00	12.7%
4	4) Other Local Revenue	8600-8799	37,936,574.00	37,936,574.00	3,083,762.23	38,018,035.00	81,461.00	0.2%
	5) TOTAL, REVENUES		87,594,285.00	87,594,285.00	10,797,641.78	91,577,129.00		
<b>B. EXPENDITURES</b>								
	1) Certificated Salaries	1000-1999	14,929,926.00	14,929,926.00	4,498,948.86	14,958,104.00	(28,178.00)	-0.2%
5	2) Classified Salaries	2000-2999	24,550,535.00	24,550,535.00	6,709,453.64	24,854,544.00	(304,009.00)	-1.2%
6	3) Employee Benefits	3000-3999	17,322,945.00	17,322,945.00	4,634,128.35	17,161,212.00	161,733.00	0.9%
7	4) Books and Supplies	4000-4999	2,474,949.00	2,474,949.00	886,657.99	3,495,385.00	(1,020,436.00)	-41.2%
8	5) Services and Other Operating Expenditures	5000-5999	30,965,303.00	30,965,303.00	5,602,551.32	32,312,362.00	(1,347,059.00)	-4.4%
9	6) Capital Outlay	6000-6999	489,673.00	489,673.00	8,072.50	1,053,246.00	(563,573.00)	-115.1%
10	7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499	1,028,510.00	1,028,510.00	1,436.25	1,392,502.00	(363,992.00)	-35.4%
	8) Other Outgo - Transfers of Indirect Costs	7300-7399	(158,847.00)	(158,847.00)	(25,529.70)	(170,920.00)	12,073.00	-7.6%
	9) TOTAL, EXPENDITURES		91,602,994.00	91,602,994.00	22,315,719.21	95,056,435.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,008,709.00)	(4,008,709.00)	(11,518,077.43)	(3,479,306.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
	1) Interfund Transfers							
	a) Transfers In	8900-8929	401,880.00	401,880.00	0.00	460,000.00	58,120.00	14.5%
	b) Transfers Out	7600-7629	174,084.00	174,084.00	0.00	124,084.00	50,000.00	28.7%
	2) Other Sources/Uses							
	a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
	b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
11	3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
	4) TOTAL, OTHER FINANCING SOURCES/USES		227,796.00	227,796.00	0.00	335,916.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,780,913.00)	(3,780,913.00)	(11,518,077.43)	(3,143,390.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	17,029,559.00	17,029,559.00		18,958,168.00	1,928,609.00	11.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,029,559.00	17,029,559.00		18,958,168.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,029,559.00	17,029,559.00		18,958,168.00		
2) Ending Balance, June 30 (E + F1e)			13,248,646.00	13,248,646.00		15,814,778.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		20,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	5,895,092.00	5,895,092.00		7,534,917.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,839,951.00	1,839,951.00		1,973,035.00		
BCOE Schools	0000	9780	411,022.00					
Audit Reserve	0000	9780	350,000.00					
M&O/Deferred Maintenance Reserve	0000	9780	1,000,000.00					
BCOE Schools	0000	9780		411,022.00				
Audit Reserve	0000	9780		350,000.00				
M&O/Deferred Maintenance Reserve	0000	9780		1,000,000.00				
BCOE Schools	0000	9780				339,838.00		
Audit Reserve	0000	9780				575,000.00		
M&O/Deferred Maintenance Reserve	0000	9780				1,000,000.00		
Lottery Carryover	1100	9780				51,495.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,132,000.00	2,132,000.00		2,132,000.00		
Unassigned/Unappropriated Amount		9790	3,381,603.00	3,381,603.00		4,154,826.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	9,299,016.00	9,299,016.00	2,483,923.91	8,788,907.00	(510,109.00)	-5.5%
2) Federal Revenue		8100-8299	0.00	0.00	102,661.80	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,627,717.00	2,627,717.00	427,586.50	2,674,578.00	46,861.00	1.8%
4) Other Local Revenue		8600-8799	2,703,321.00	2,703,321.00	773,785.26	2,611,271.00	(92,050.00)	-3.4%
5) TOTAL, REVENUES			14,630,054.00	14,630,054.00	3,787,957.47	14,074,756.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	4,229,061.00	4,229,061.00	1,254,948.38	4,021,895.00	207,166.00	4.9%
2) Classified Salaries		2000-2999	6,398,520.00	6,398,520.00	2,039,001.78	6,246,776.00	151,744.00	2.4%
3) Employee Benefits		3000-3999	4,572,929.00	4,572,929.00	1,398,650.15	4,400,509.00	172,420.00	3.8%
4) Books and Supplies		4000-4999	582,953.00	582,953.00	193,979.59	632,098.00	(49,145.00)	-8.4%
5) Services and Other Operating Expenditures		5000-5999	3,124,623.00	3,124,623.00	1,504,405.84	2,198,955.00	925,668.00	29.6%
6) Capital Outlay		6000-6999	420,294.00	420,294.00	7,572.50	427,867.00	(7,573.00)	-1.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,028,510.00	1,028,510.00	0.00	1,341,747.00	(313,237.00)	-30.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,817,076.00)	(3,817,076.00)	(294,216.88)	(3,768,579.00)	(48,497.00)	1.3%
9) TOTAL, EXPENDITURES			16,539,814.00	16,539,814.00	6,104,341.36	15,501,268.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,909,760.00)	(1,909,760.00)	(2,316,383.89)	(1,426,512.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	401,880.00	401,880.00	0.00	460,000.00	58,120.00	14.5%
b) Transfers Out		7600-7629	174,084.00	174,084.00	0.00	124,084.00	50,000.00	28.7%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(425,606.00)	(425,606.00)	6,228.06	(894,606.00)	(469,000.00)	110.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(197,810.00)	(197,810.00)	6,228.06	(558,690.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,107,570.00)	(2,107,570.00)	(2,310,155.83)	(1,985,202.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,461,127.00	9,461,127.00		10,274,958.00	813,831.00	8.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,461,127.00	9,461,127.00		10,274,958.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,461,127.00	9,461,127.00		10,274,958.00		
2) Ending Balance, June 30 (E + F1e)			7,353,557.00	7,353,557.00		8,289,756.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		20,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,839,951.00	1,839,951.00		1,973,035.00		
BCOE Schools	0000	9780	411,022.00					
Audit Reserve	0000	9780	350,000.00					
M&O/Deferred Maintenance Reserve	0000	9780	1,000,000.00					
BCOE Schools	0000	9780		411,022.00				
Audit Reserve	0000	9780		350,000.00				
M&O/Deferred Maintenance Reserve	0000	9780		1,000,000.00				
BCOE Schools	0000	9780				339,838.00		
Audit Reserve	0000	9780				575,000.00		
M&O/Deferred Maintenance Reserve	0000	9780				1,000,000.00		
Lottery Carryover	1100	9780				51,495.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,132,000.00	2,132,000.00		2,132,000.00		
Unassigned/Unappropriated Amount		9790	3,381,606.00	3,381,606.00		4,164,721.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	1,206,736.00	1,206,736.00	0.00	473,596.00	(733,140.00)	-60.8%
2) Federal Revenue		8100-8299	25,430,761.00	25,430,761.00	1,906,905.70	28,836,676.00	3,405,915.00	13.4%
3) Other State Revenue		8300-8599	11,093,481.00	11,093,481.00	2,792,801.64	12,785,337.00	1,691,856.00	15.3%
4) Other Local Revenue		8600-8799	35,233,253.00	35,233,253.00	2,309,976.97	35,406,764.00	173,511.00	0.5%
5) TOTAL, REVENUES			72,964,231.00	72,964,231.00	7,009,684.31	77,502,373.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	10,700,865.00	10,700,865.00	3,244,000.48	10,936,209.00	(235,344.00)	-2.2%
2) Classified Salaries		2000-2999	18,152,015.00	18,152,015.00	4,670,451.86	18,607,768.00	(455,753.00)	-2.5%
3) Employee Benefits		3000-3999	12,750,016.00	12,750,016.00	3,235,478.20	12,760,703.00	(10,687.00)	-0.1%
4) Books and Supplies		4000-4999	1,891,996.00	1,891,996.00	692,678.40	2,863,287.00	(971,291.00)	-51.3%
5) Services and Other Operating Expenditures		5000-5999	27,840,680.00	27,840,680.00	4,098,145.48	30,113,407.00	(2,272,727.00)	-8.2%
6) Capital Outlay		6000-6999	69,379.00	69,379.00	500.00	625,379.00	(556,000.00)	-801.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	1,436.25	50,755.00	(50,755.00)	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	3,658,229.00	3,658,229.00	268,687.18	3,597,659.00	60,570.00	1.7%
9) TOTAL, EXPENDITURES			75,063,180.00	75,063,180.00	16,211,377.85	79,555,167.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,098,949.00)	(2,098,949.00)	(9,201,693.54)	(2,052,794.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	425,606.00	425,606.00	(6,228.06)	894,606.00	469,000.00	110.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			425,606.00	425,606.00	(6,228.06)	894,606.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,673,343.00)	(1,673,343.00)	(9,207,921.60)	(1,158,188.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,568,432.00	7,568,432.00		8,683,210.00	1,114,778.00	14.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,568,432.00	7,568,432.00		8,683,210.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,568,432.00	7,568,432.00		8,683,210.00		
2) Ending Balance, June 30 (E + F1e)			5,895,089.00	5,895,089.00		7,525,022.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	5,895,092.00	5,895,092.00		7,534,917.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(3.00)	(3.00)		(9,895.00)		

Butte County Office of Education

2021-22 First Interim Budget Report

Significant Changes Between the 2021-22 Original Budget and 2021-22 First Interim Budget

Revenues:

1. **LCFF Sources** decreased due to a large decrease in the Average Daily Attendance (ADA) projected for Hearthstone charter school and BCOE's Out of Home Care funding being funded 100% as State Aid, which is reflected as Other State Revenue.
2. **Federal Revenue** increased with the addition of new funding sources, including the Comprehensive Literacy State Development grant, the National Professional Development grant through San Diego State University, additional McKinney-Vento funding, the American Rescue Plan Homeless grant, and the Elementary and Secondary Schools Emergency Relief (ESSER) II funding.
3. **Other State Revenue** increased due to the state approving unspent After-School Program revenues from the Fiscal Year 2020-21 to be carried over and expended in 2021-22. BCOE's Out of Home Care funding is also budgeted to be funded 100% as State Aid, which is reflected as Other State Revenue. At Original Budget, this funding was projected to be funded with Property Taxes which were reflected in LCFF Sources. The First Interim Budget also reflects several new funding sources. This funding includes COVID Mitigation for Counties revenue which was made available to help county offices compensate for ADA lost in certain county-operated programs. Also included is the County Safe Schools for All funding which was made available for activities related to providing technical assistance to our LEAs for returning to in-person instruction. The First Interim Budget also reflects an increase in the State Mental Health funding that BCOE receives.
4. **Other Local Revenue** increased due to the approval of additional Butte Strong grant funding, higher than projected Fiscal Year 2020-21 Trauma Response Recovery funding carryover, and the execution of three new grants for the Visual and Performing Arts (VAPA) program.

Expenditures:

5. **Classified Salaries** increased due to alignment with the budget revision submitted to the California Department of Education for the Migrant Education program and increased Substance Abuse and Mental Health Administration (SAMSHA) and Trauma Response Recovery funding that allowed more counselors to be budgeted. The First Interim Budget also reflects classified staffing budgeted as part of our ESSER expenditure plan.
6. **Employee Benefits** decreased due to alignment with the budget revision submitted to the California Department of Education for the Migrant Education and California Mini-Corps programs. The First Interim Budget also reflects the final benefit rate for PERS and Workers Compensation rates which were lower than projected with the Original Budget. The PERS rate decreased from 23% to 22.91%, and the Workers Compensation rate decreased from 2.1039% to 1.9483%
7. **Books and Supplies** expenditures increased due to books and supplies budgeted with the unspent After-School Program funding carried over to 2021-22, the ESSER II funding budgeted for the first time at First Interim, and Restart funding which was carried over to 2021-22.

8. **Services and Other Operating Expenditures** increased overall with the budgeting of services related to several new funding sources, including the new Comprehensive Literacy State Development grant, the National Professional Development grant, and the increased state mental health finding.
9. **Capital Outlay** expenditures increased due to the planned purchase of new playground equipment for the BASES program and planned capital expenditures associated with ESSER and Restart funding.
10. **Other Outgo (excluding Transfers of Indirect Costs)** increased due to higher than previously projected enrollment for the Career Technical Education (CTE) Apprenticeship program.
11. **Contributions** increased due in part to the cleanup of prior year receivable that were identified as being uncollectible. The Fiscal Services department has continued to work to improve our processes around identifying uncollectible receivables. Shortly after the books were closed for 2020-21, the new procedures we implemented helped identify several receivables on our books as uncollectible. The uncollectible amounts were written off against current year revenues, resulting in contributions being needed for the impacted programs.

**Butte County Office of Education  
Multi Year Projections - Unrestricted**

Using 2021-22 First Interim Budget Report as Baseline Data	11/22/21	Unrestricted	Unrestricted	Unrestricted
		2021-22 Budget	2022-23 Estimate	2023-24 Estimate
<b>REVENUE</b>				
LCFF Sources - State Aid/EPA/Property Taxes		8,788,907	8,788,907	8,788,907
Federal Revenues		-	-	-
Other State Revenues		2,674,578	2,674,578	2,674,578
Other Local Revenues		2,611,271	2,611,271	2,611,271
<b>Revenue Before Adjustments for Subsequent Years</b>		14,074,756	14,074,756	14,074,756
<b>Adjustments to Revenue</b>	<b>2021-22</b>			
<b>Adjustments to Revenue</b>	<b>2022-23</b>			
HS & CBBC LCFF Revenue - ADA Static			51,057	51,057
Adjustments to Contributions			816,007	816,007
<b>Adjustments to Revenue</b>	<b>2023-24</b>			
HS & CBBC LCFF Revenue - ADA Static				75,248
<b>Total Projected Revenue</b>		14,074,756	14,941,820	15,017,068
<b>Expenditures</b>				
1000's Certificated Salaries		4,021,895	4,021,895	4,021,895
2000's Classified Salaries		6,246,776	6,246,776	6,246,776
3000's Employee Benefits		4,400,509	4,400,509	4,400,509
4000's Books and Supplies		632,098	632,098	632,098
5000's Other Operating Expenditures		2,198,955	2,198,955	2,198,955
6000's Capital Outlay		427,867	427,867	427,867
7000's Other Outgo		1,341,747	1,341,747	1,341,747
Indirect Costs		(3,768,579)	(3,768,579)	(3,768,579)
Sub-total Expenditures		15,501,268	15,501,268	15,501,268
Transfers In		(460,000)	(460,000)	(460,000)
Transfers Out		124,084	124,084	124,084
Other Financing Sources		-	-	-
Contributions to Restricted Programs		894,606	894,606	894,606
<b>Expenditures Before Adjustments for Subsequent Years</b>		16,059,958	16,059,958	16,059,958

**Butte County Office of Education  
Multi Year Projections - Unrestricted**

Using 2021-22 First Interim Budget Report as Baseline Data	11/22/21	Unrestricted	Unrestricted	Unrestricted
<b><u>Adjustments to Expenditures</u></b>	<b>2021-22</b>			
<b><u>Adjustments to Expenditures</u></b>	<b>2022-23</b>			
Step/Column for Employees - Certificated	Per financial software		61,172	61,172
Step/Column for Employees - Classified	Per financial software		202,188	202,188
STRS Rate Increase to 19.10%			84,520	84,520
PERS Rate Increase to 26.10%			194,169	194,169
Estimated reduction in expenditures to offset PERS/STRS Increases			(27,869)	
Removal of One-Time Expenditures/Spent Carryover			(127,630)	(127,630)
Projected Increase in Property and Liability Insurance			70,764	70,764
Election costs			75,000	
(Increase)/Decrease in Fund 01 Indirect Costs			(671,594)	
<b><u>Adjustments to Expenditures</u></b>	<b>2023-24</b>			
Step/Column For Employees - Certificated				61,172
Step/Column For Employees - Classified				202,188
STRS Rate Static at 19.10%				-
PERS Rate Increase to 27.10%				60,868
Estimated reduction in expenditure to offset PERS/STRS Increases				(6,087)
Ongoing Unrestricted Expenditures Previously Charged to Restricted Sources				198,110
Projected Increase in Property and Liability Insurance				81,379
(Increase)/Decrease in Fund 01 Indirect Costs				(738,099)
<b>Total Projected Expenditures</b>		16,059,958	15,920,679	16,404,673
<b>Net Increase (Decrease) in Fund Balance</b>		(1,985,202)	(978,859)	(1,387,605)
<b>Beginning Balance</b>		10,274,958	8,289,756	7,310,897
<b>Other Restatements</b>		0		
<b>Projected Ending Balance</b>		8,289,756	7,310,897	5,923,292
Less: <b>Nonspendable (Revolving Cash)</b>		20,000	20,000	20,000
Less: <b>Other Assignments</b>				
BCOE Schools		339,838	339,838	339,838
Audit Reserve		575,000	575,000	575,000
Lottery		51,495	51,495	51,495
M & O/Deferred Maintenance Reserve		1,000,000	1,000,000	1,000,000
<b>Adjusted Ending Balance</b>		6,303,423	5,324,564	3,936,959
<b>State Required 2% Reserve - Economic Uncertainties</b>		2,132,000	2,132,000	2,132,000
<b>Ending Fund Balance After Fund Balance Components</b>		4,171,423	3,192,564	1,804,959
<b>Special Reserve for Noncapital Outlay (Fund 17)</b>		5,526,706	5,576,706	5,601,706
<b>Total Available Reserves</b>		11,830,129	10,901,270	9,538,665

**Butte County Office of Education**  
**2021-22 First Interim Budget MYP Assumptions**  
**December 13, 2021**

**2021-22**

Revenue

LCFF COLA of 5.07% added and ADA adjusted to program estimates for BCOE schools; BCOE LCFF will not realize a COLA.

Federal Revenues estimated using current year awards where applicable. Otherwise, prior year award amounts are used, if no current information available.

State Revenues estimated using current year awards where applicable. Otherwise, prior year award amounts are used, if no current information available.

Local Revenues estimated based on information from program managers.

Revenue adjustments based on additional information from program managers.

Expenditures

Certificated and Classified Salaries reflect negotiated agreements. Applicable step/column reflected.

Employee Benefits reflect current STRS/PERS rates and no medical benefit cap increases.

Books and supplies estimated based on information from program managers.

Services and Other Operating Expenditures estimated based on information from program managers.

Capital Outlay estimated based on information from program managers.

Other Outgo (excluding Transfers of Indirect Costs) estimated based on information from program managers.

Other Outgo - Transfers of indirect Costs estimated using 7.47% rate.

Expenditure adjustments based on additional information from program managers.

**2022-23**

Revenue

LCFF COLA of 2.48% added and ADA adjusted to program estimates for BCOE schools; BCOE LCFF will not realize a COLA.

Federal Revenues estimated based on prior year.

State Revenues estimated based on prior year.

Local Revenues estimated based on prior year.

Revenue adjustments based on additional information from program managers.

Expenditures

Certificated and Classified Salaries do not reflect any negotiated agreements. Applicable step/column reflected.

Employee Benefits reflect STRS/PERS rate changes and no medical benefit cap increases.

Books and supplies estimated based on prior year.

Services and Other Operating Expenditures estimated based on prior year.

Capital Outlay estimated based on information from prior year.

Other Outgo (excluding Transfers of Indirect Costs) estimated based on information from prior year.

Other Outgo - Transfers of indirect Costs estimated using 9.29% rate.

Expenditure adjustments based on additional information from program managers.

## **2023-24**

### Revenue

LCFF COLA of 3.11% added and ADA adjusted to program estimates for BCOE schools; BCOE LCFF will not realize a COLA.

Federal Revenues estimated based on prior year.

State Revenues estimated based on prior year.

Local Revenues estimated based on prior year.

Revenue adjustments based on additional information from program managers.

### Expenditures

Certificated and Classified Salaries do not reflect any negotiated agreements. Applicable step/column reflected.

Employee Benefits reflect STRS/PERS rate changes and no medical benefit cap increases.

Books and supplies estimated based on prior year.

Services and Other Operating Expenditures estimated based on prior year.

Capital Outlay estimated based on information from prior year.

Other Outgo (excluding Transfers of Indirect Costs) estimated based on information from prior year.

Other Outgo - Transfers of indirect Costs estimated using 9.29% rate.

Expenditure adjustments based on additional information from program managers.

### Potential Variables

State and national economy

Minimum wage increases

Changes to education funding at the federal level

PERS and STRS rate volatility

Insurance rate increases due to wildfire and other areas of liability



**Butte County Office of Education  
General Fund (01)**

**2021-22 Projected Cash Flows**

	Actuals				Projected								Total	2021-22 First Interim Budget
	July	August	September	October	November	December	January	February	March	April	May	June		
<b>BEGINNING CASH</b>	3,505,313	2,836,578	4,070,782	5,824,576	1,198,186	2,829,182	8,249,936	9,013,317	5,416,465	3,495,501	5,204,099	(1,248,290)		
<b>RECEIPTS</b>														
LCFF Sources														
State Aid - Current Year	319,393	319,392	574,908	574,909	574,906	574,906	574,906	244,183	244,183	244,183	244,183	244,183	4,734,236	4,734,236
Prior Year Deferred State Aid - Rec'd	558,530	1,831,355											2,389,885	2,389,885
Education Protection Account	0	0	397,907	0	0	397,907	0	0	328,098	0	0	328,098	1,452,010	1,452,010
Property Taxes	0	0	0	515,449	0	4,744,151	761,602	100,164	0	3,317,083	792,564	583,817	10,814,830	10,814,830
Property Tax Transfer to Fund 10	0	0	0	0	(395,761)	0	(3,642,564)	(584,759)	(76,906)	0	(2,546,860)		(7,246,850)	(8,172,125)
In-lieu Taxes	0	0	76,638	34,062	34,062	34,684	34,684	34,684	60,020	36,290	30,089	30,089	405,301	433,552
Federal Sources	0	442,539	660,020	329,591	82,311	76,694	1,752,262	1,295,114	1,665,090	49,843	31,114	222,722	6,607,300	8,149,273
<b>Federal Sources - Migrant Ed/Mini-Corps</b>					<b>2,160,000</b>	<b>3,210,604</b>						<b>5,370,604</b>	<b>10,741,209</b>	<b>20,042,417</b>
Other State Sources	0	(17,820)	393,306	1,265,627	613,925	2,179,758	378,394	155,282	911,810	1,556,601	739,864	91,043	8,267,791	11,376,233
Other State Incl W/Apportionment - CY	182,782	182,782	329,007	329,007	329,007	329,007	329,007	137,126	137,126	137,126	137,126	137,126	2,696,229	2,190,240
Other State Incl W/Apportionment - PY Rec'd in Jul	411,987	669,257											1,081,244	1,081,244
Other Local Sources	181,026	180,086	2,337,612	94,217	3,395,608	1,620,584	4,010,808	1,466,444	1,725,003	2,902,288	681,984	4,759,442	23,355,102	29,694,055
District Funded LCFF Transfers	56,545	56,545	101,781	101,781	101,781	101,781	101,781	97,616	97,616	97,616	97,616	97,616	1,110,076	1,110,076
Special Ed Billbacks							2,999,546					2,999,546	5,999,092	7,160,580
Other Sources	0	0	2,469,102	(2,469,102)	0	0	0	0	0	0	0	0	0	0
Transfers In	0	0	0	0	0	0	0	0	0	0	0	0	0	460,000
Accounts Receivable	6,426,043	4,564,509	872,130	1,111,741	2,841,340	1,094,366	693,222	191,037	772,862	66,642	397,300	265,371	19,296,565	19,893,365
Accounts Receivable - State Aid-Prior Year	6,451	15,233	0	0	3	0	0	0	0	0	0	0	21,687	0
From Other Funds	0	727	0	0	458,187	0	0	0	0	0	0	0	458,914	458,914
Notes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL RECEIPTS</b>	<b>8,142,757</b>	<b>8,244,605</b>	<b>8,212,412</b>	<b>1,887,283</b>	<b>10,195,370</b>	<b>14,364,443</b>	<b>7,993,648</b>	<b>3,136,892</b>	<b>5,864,903</b>	<b>8,407,672</b>	<b>604,980</b>	<b>15,129,657</b>	<b>92,184,621</b>	<b>89,445,377</b>
<b>DISBURSEMENTS</b>														
Salaries & Benefits	2,990,227	4,318,207	4,237,662	4,298,457	4,358,461	4,623,881	4,457,553	3,445,411	4,605,209	4,727,956	4,356,935	4,763,003	51,182,961	55,648,422
Operating Expenditures	1,154,347	769,736	2,092,903	2,202,484	3,930,734	2,633,997	2,286,576	2,579,327	3,180,658	1,971,009	2,164,155	1,984,767	26,950,692	35,807,747
Capital Outlay	0	7,573	200	300	1,444	0	490,496	0	0	(133)	408,101	35,423	443,525	1,053,246
Other Outgo	0	0	1,436	261,999	0	0	156,584	0	498	117,944	458,826	997,288	1,221,582	1,221,582
Transfers Out	0	0	0	0	0	0	0	0	0	0	124,084	124,084	124,084	124,084
Accounts Payable	4,594,486	1,596,149	115,607	(1,251)	(510)	768,572	(4,359)	552,423	0	(256)	10,234	411,367	8,042,462	8,042,462
Accounts Payable - State Aid-Prior Year	72,432	194,653	12,246	12,246	12,246	0	0	0	0	0	0	0	303,823	303,823
To Other Funds	0	124,084	0	0	0	917,239	0	0	0	0	0	0	1,041,323	1,041,323
Notes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL DISBURSEMENTS</b>	<b>8,811,492</b>	<b>7,010,401</b>	<b>6,458,617</b>	<b>6,513,673</b>	<b>8,564,373</b>	<b>8,943,688</b>	<b>7,230,267</b>	<b>6,733,744</b>	<b>7,785,867</b>	<b>6,699,074</b>	<b>7,057,369</b>	<b>7,777,470</b>	<b>89,086,158</b>	<b>93,855,081</b>
<b>NET MONTHLY CHANGE</b>	<b>(668,735)</b>	<b>1,234,204</b>	<b>1,753,794</b>	<b>(4,626,391)</b>	<b>1,630,996</b>	<b>5,420,754</b>	<b>763,381</b>	<b>(3,596,852)</b>	<b>(1,920,965)</b>	<b>1,708,598</b>	<b>(6,452,389)</b>	<b>7,352,187</b>		<b>(4,409,704)</b>
<b>NET ENDING Fund 01 CASH - Fund 3850</b>	<b>2,836,578</b>	<b>4,070,782</b>	<b>5,824,576</b>	<b>1,198,186</b>	<b>2,829,182</b>	<b>8,249,936</b>	<b>9,013,317</b>	<b>5,416,465</b>	<b>3,495,501</b>	<b>5,204,099</b>	<b>(1,248,290)</b>	<b>6,103,896</b>		
<b>NET ENDING Fund 10 CASH - Fund 3870</b>	<b>927,329</b>	<b>927,329</b>	<b>(104,826)</b>	<b>(104,826)</b>	<b>(104,826)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Total Projected Operating Cash</b>	<b>3,763,907</b>	<b>4,998,111</b>	<b>5,719,750</b>	<b>1,093,360</b>	<b>2,724,356</b>	<b>8,249,936</b>	<b>9,013,317</b>	<b>5,416,465</b>	<b>3,495,501</b>	<b>5,204,099</b>	<b>(1,248,290)</b>	<b>6,103,896</b>		
<b>NET ENDING Fund 17 CASH - Fund 3860</b>	<b>1,166,182</b>	<b>1,166,182</b>	<b>1,166,182</b>	<b>1,169,560</b>	<b>1,318,894</b>	<b>1,775,382</b>	<b>4,903,923</b>	<b>5,936,078</b>	<b>5,936,078</b>	<b>5,944,828</b>	<b>2,222,140</b>	<b>2,222,140</b>		
<b>NET ENDING Fund 20 CASH - Fund 3863</b>	<b>7,176,486</b>	<b>7,300,570</b>	<b>7,300,570</b>	<b>7,321,476</b>	<b>7,321,476</b>	<b>6,863,289</b>	<b>6,869,055</b>	<b>6,869,055</b>	<b>6,869,055</b>	<b>6,878,740</b>	<b>6,878,740</b>	<b>7,002,824</b>		
<b>NET ENDING Fund 40 CASH - Fund 3853</b>	<b>398,918</b>	<b>398,918</b>	<b>398,918</b>	<b>401,168</b>	<b>401,168</b>	<b>447,418</b>	<b>445,358</b>	<b>445,358</b>	<b>388,718</b>	<b>435,268</b>	<b>435,268</b>	<b>435,268</b>		
<b>NET ENDING Fund 40 CASH - Fund 3857</b>	<b>2,823,843</b>	<b>2,823,843</b>	<b>2,823,843</b>	<b>2,834,108</b>	<b>2,834,108</b>	<b>2,859,062</b>	<b>2,763,140</b>	<b>2,673,616</b>	<b>2,673,616</b>	<b>2,800,992</b>	<b>2,800,992</b>	<b>2,800,992</b>		
<b>Total Cash Position</b>	<b>15,329,337</b>	<b>16,687,625</b>	<b>17,409,264</b>	<b>12,819,672</b>	<b>14,600,002</b>	<b>20,195,087</b>	<b>23,994,793</b>	<b>21,340,572</b>	<b>19,362,968</b>	<b>21,263,927</b>	<b>11,088,850</b>	<b>18,565,121</b>		



Butte County Office of Education  
 2021-22 First Interim Budget Grants/Awards/Contracts  
 Criteria: Greater Than \$100K  
 12/13/2021

Resource	Object	Name	2021-22 Budget Amount	Start	End	Perpetual	Comments
00XX/1400/6500	8010-8099	LCFF Sources	9,262,503			X	
<b>FEDERAL 8100-8299</b>							
3010	8290/8292	Title I	960,942			X	20-21 carryover \$298,163 plus current year expected spending.
3025	8290/8292	Title I, Part D	120,462			X	20-21 carryover \$35,371 (expend by 9/30/21) plus current year award
3040/3041	8290	Mini-Corps	7,200,000	7/1/2021	6/30/2022		
3060	8290	Migrant Education - Regular Year	10,995,668	7/1/2021	6/30/2022		
3061	8290	Migrant Education - Summer	1,846,749	7/1/2021	6/30/2022		
3110	8290	Migrant Education School Readiness Program	407,652	7/1/2021	6/30/2022		
3182	8290	Comprehensive Support and Improvement	148,221	3/1/2021	9/30/2022		
3183	8290	Every Student Succeeds Act: Comprehensive Support and Improvement - COE	143,472	3/1/2021	9/30/2022		
3212	8290	Elementary and Secondary School Relief II (ESSER II)	1,471,476	3/13/2020	9/30/2023		
3310	8181	Special Ed Entitlement	1,011,659			X	
3327	8182	IDEA Mental Health ADA	297,088			X	
3385	8182	Early Intervention, Part C	121,222			X	
4038	8290	Every Student Succeeds Act : Title II, Comprehensive Literacy State Development - COE	1,513,830	9/1/2021	8/31/2022		Program is 3 yr grant. Yr 2=\$1,740,458. Yr 3=\$1,747,372
4123	8290	Every Student Succeeds Act : Title IV, 21st Century Community Learning Centers (CCLC) Technical Assistance	136,879	7/1/2021	12/31/2022	x	20-21 carryover \$21,129 (expend by 12/31/21)
5335	8220	Child Nutrition	356,396			X	
5630	8290	Every Student Succeeds Act: Title IX, Part A, Education for Homeless Children and Youth (Mckinney-Vento Act)	250,000	7/1/2021	6/30/2022		
5632	8290	American Rescue Plan-Homeless Children and Youth	116,983	7/1/2021	9/30/2024		
5654	8290	Immediate Aid to Restart Schools (RESTART)	548,337	7/1/2021	6/30/2022		
5810	8290	Substance Abuse and Mental Health Services	324,424	4/1/2020	10/29/2022		
5811	8290	Foster Youth Services	120,000	7/1/2021	6/30/2022		
5813	8290	National Professional Development Grant (sub-grantee to San Diego State University)	157,421	9/1/2021	8/31/2026		Projected to receive aprox. \$150k per year
		Other Federal Revenue (<\$100K per award)	587,795				Mix of one-time and perpetual funding
<b>Total Federal</b>			<b>28,836,676</b>				
<b>STATE 8300-8599</b>							
0024	8311	ROP Apprenticeship	1,418,159			X	
0072	8590	Differentiated Assistance	1,100,000			X	
5035	8590	Child Development Quality Improvement Activities	121,365	7/1/2021	6/30/2022		
6010	8590	ASES Regional Lead	342,368	7/1/2021	12/31/2022		20-21 carryover \$27,668 (expend by 12/31/21)
6011	8590	ASES/After School	3,014,115			X	20-21 carryover \$378,561 (expend by 12/31/21)
6355	8590	Direct Support Professional	265,000			X	
6387	8590	Career Tech Ed Incentive Grant	243,872	7/1/2020	12/31/2022		
6388	8590	K12 Workforce Pathways	120,890	3/1/2021	12/31/2022		
6500	8311	Special Ed Infant	590,883			X	
6500	8311	SELPA Revenues	1,147,207			X	
6500	8311	Special Ed Out of Home Care Entitlement	452,150			X	
6520	8590	Project Workability	451,945			X	
6546	8590	Special Ed Mental Health Services	1,706,468			X	
6690	8590	TUPE 6-12	154,942			X	
7366	8590	Foster Youth Services	295,742			X	
7422	8590	In-Person Instruction Grant	289,081	7/1/2020	8/31/2022		
7428	8590	County Safe Schools for All	150,000	5/1/2021	6/30/2023		Funding allocated to County Offices of Education (COEs) to strengthen local efforts for the reopening and operation of schools providing in-person instruction.
7430	8590	COVID Mitigation for Counties (COE)	796,611	7/1/2021	6/30/2023		Funding allocated to county offices of education (COEs) based on the 2019-20 average daily attendance of pupils attending certain county-operated programs.
7690	8590	STRS On-Behalf Pension	1,325,438			X	

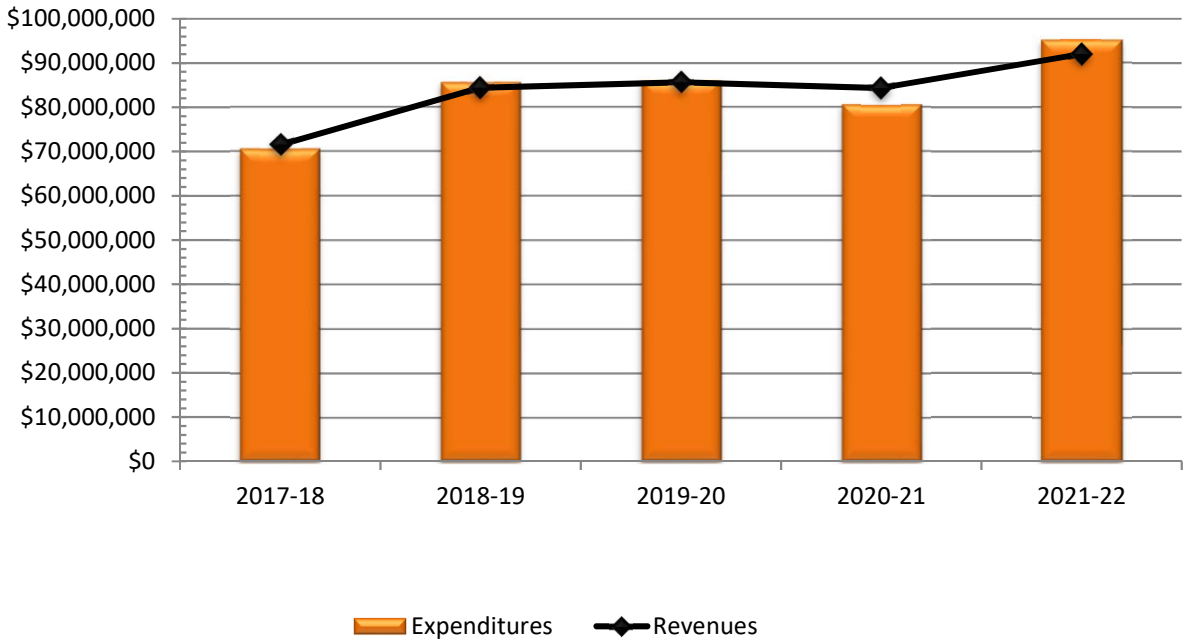
Butte County Office of Education  
 2021-22 First Interim Budget Grants/Awards/Contracts  
 Criteria: Greater Than \$100K  
 12/13/2021

Resource	Object	Name	2021-22 Budget Amount	Start	End	Perpetual	Comments
7810	8590	First 5 Impact	158,480	7/1/2020	6/30/2023		Year 2 of 3
7821	8590	EWIG-EL Roadmap Policy	320,185	1/1/2020	6/30/2022		
7822	8590	CCC Teacher Credential Partnership	174,697	10/1/2020	1/31/2023		Total grant = \$500k. Expended \$275k in FY 20/21
		Other State Revenue (<\$100K per award)	820,317			X	Mix of one-time and perpetual funding
<b>Total State</b>			<b>15,459,915</b>				

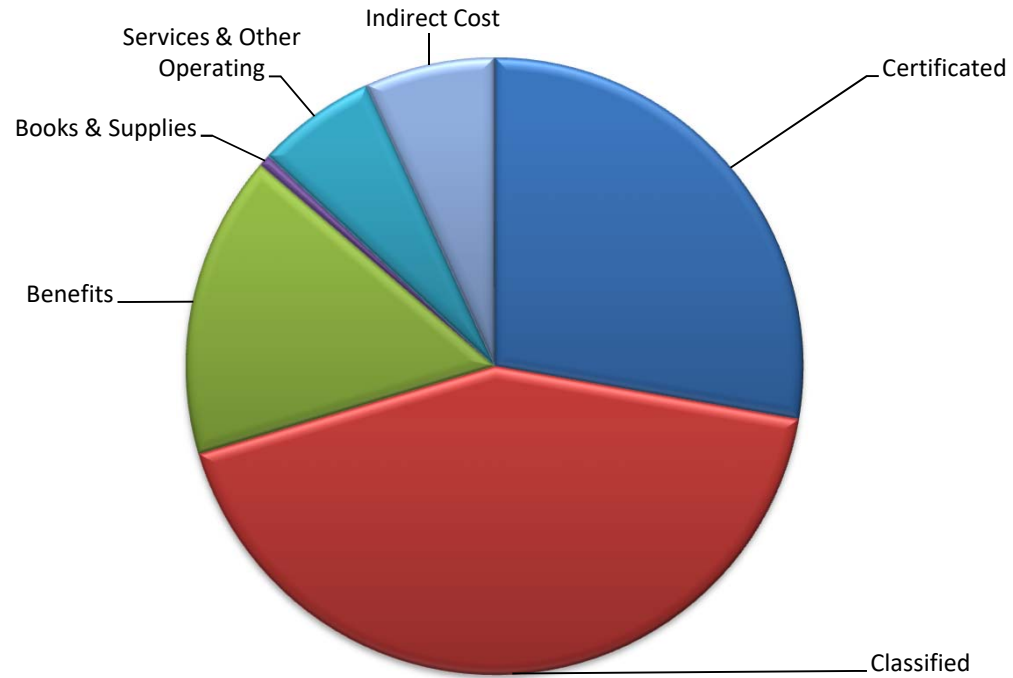
**LOCAL 8600-8799**

0015	8677	SPES - District/Charter Special Ed Services	168,466			X	Various MOU's
0016	8677/8710	Assessment Costs	152,919			X	Billback & MOU
0027	8677/8699	Project Development	106,000	9/17/2021	6/14/2022	X	Site 4013 CCSESA grant \$12k
				7/1/2021	6/30/2022		Site 4020 General VAPA classes \$3k
				2/1/2021	12/15/2021	X	Site 4028 Stuart grant \$6k
				7/1/2021	6/30/2022		Site 4035 NVCF grant \$35k
				9/1/2021	6/30/2023		Site 4046 National Endowment for the Arts \$75k Yr 1=\$50k, Yr 2=\$25k
0030	8677/8699	BTSA Block Grant	338,700			X	
0032	8710	Butte County Community School (BCCS)	214,153			X	
0068	8677	District SPES Support	209,025			X	
0636	8639	ROP Adult	328,250			X	
6500	8677/8710	SELPA/Special Ed Billbacks and Services	8,798,877			X	
7813	8699	Help Me Grow	163,089	7/1/2021	6/30/2022	X	
7819	8677	MTSS-School Climate	428,978	7/1/2019	12/31/2021		
9017	8677	ESS Program Capacity Account	139,274	7/1/2021	6/30/2022	X	
9024	8689	Butte Adult Education Block Grant	197,471			X	
9048	8699	Butte County Community Based Coalition (BCBC)	2,474,455	7/1/2017	6/30/2022		
9060	8699	We Can Work	149,659			X	
9067	8699	Butte Strong Trauma Response and Recovery	613,157	8/1/2019	6/30/2022		
9069	8677	Future Educator Support	1,029,900			X	
9070	8699	Back 2 Work (CalTrans/CalVets)	20,790,874	7/1/2019	6/30/2022		
9085	8699	Raley's Grant	115,027	7/1/2020	6/30/2023		20-21 carryover \$15,027 (expended by 9/30/21)
XXXX	8650	Leases and Rentals	155,356			X	
0058/9051	8677	SLSS - District/Charter IT Services	1,155,000			X	Various MOU's
		Other Local Revenue (<\$100K per award)	289,405				Mix of one-time and perpetual funding (donations, training revenues and small awards)
<b>Total Local</b>			<b>38,018,035</b>				
<b>Grand Total</b>			<b>91,577,129</b>				

## Total Revenue & Expenditures



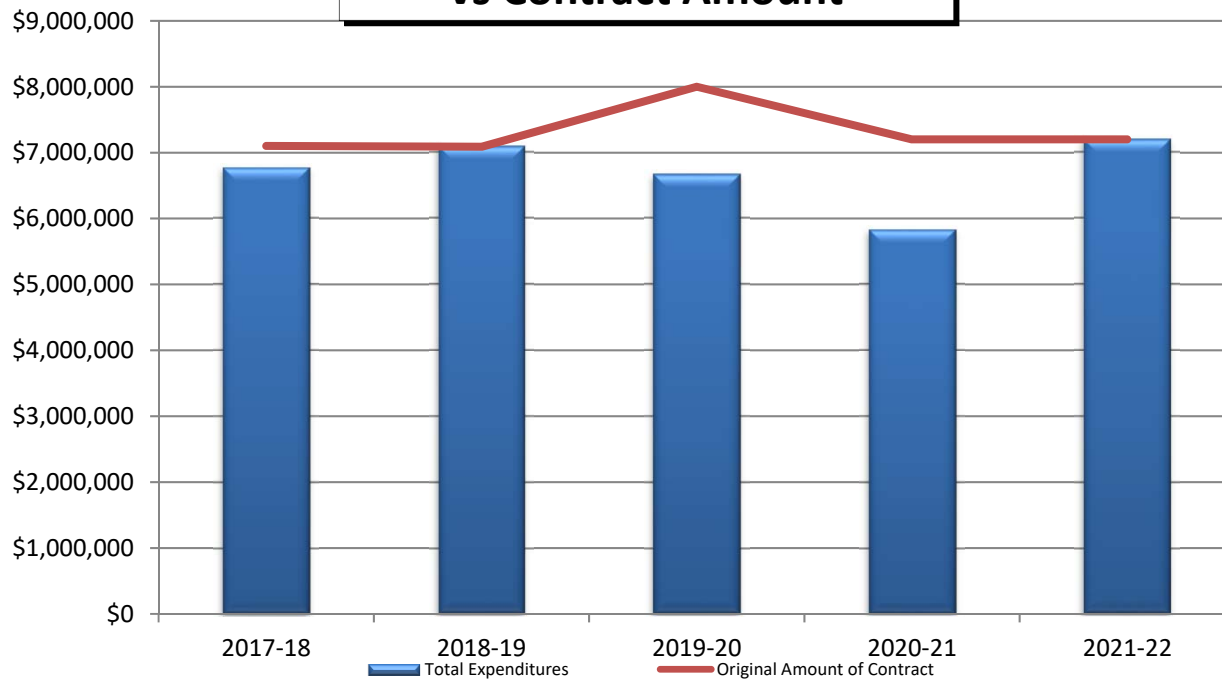
## Mini-Corps 2021-22 Program Expenditures



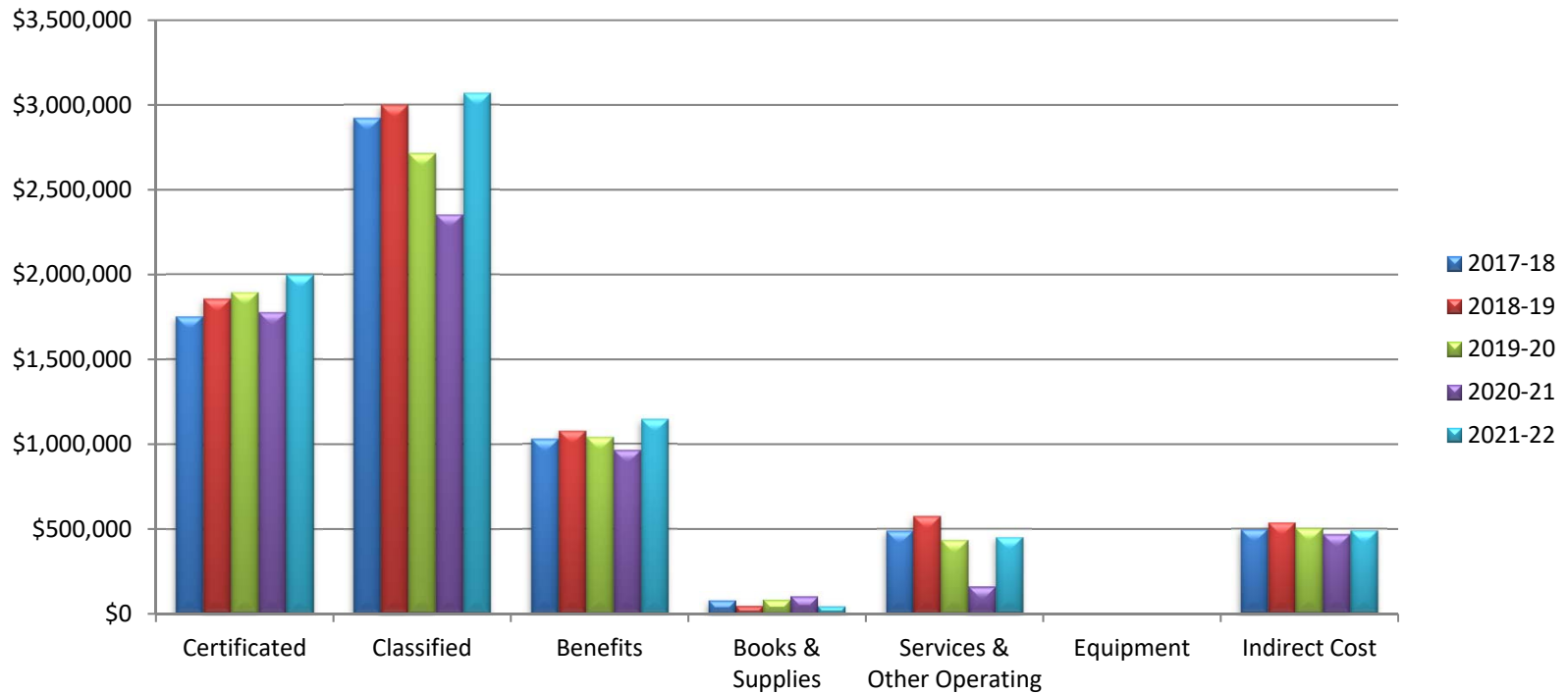
### 2021-22 First Interim Budget

Certificated Salaries	\$	1,998,132	27.75%
Classified Salaries		3,071,064	42.65%
Benefits		1,144,777	15.90%
Books and Supplies		44,020	0.61%
Services and Other Operating		451,630	6.27%
Indirect Cost		490,377	6.81%
<b>Total</b>	<b>\$</b>	<b>7,200,000</b>	<b>100.00%</b>

### Mini-Corps Total Expenditures vs Contract Amount

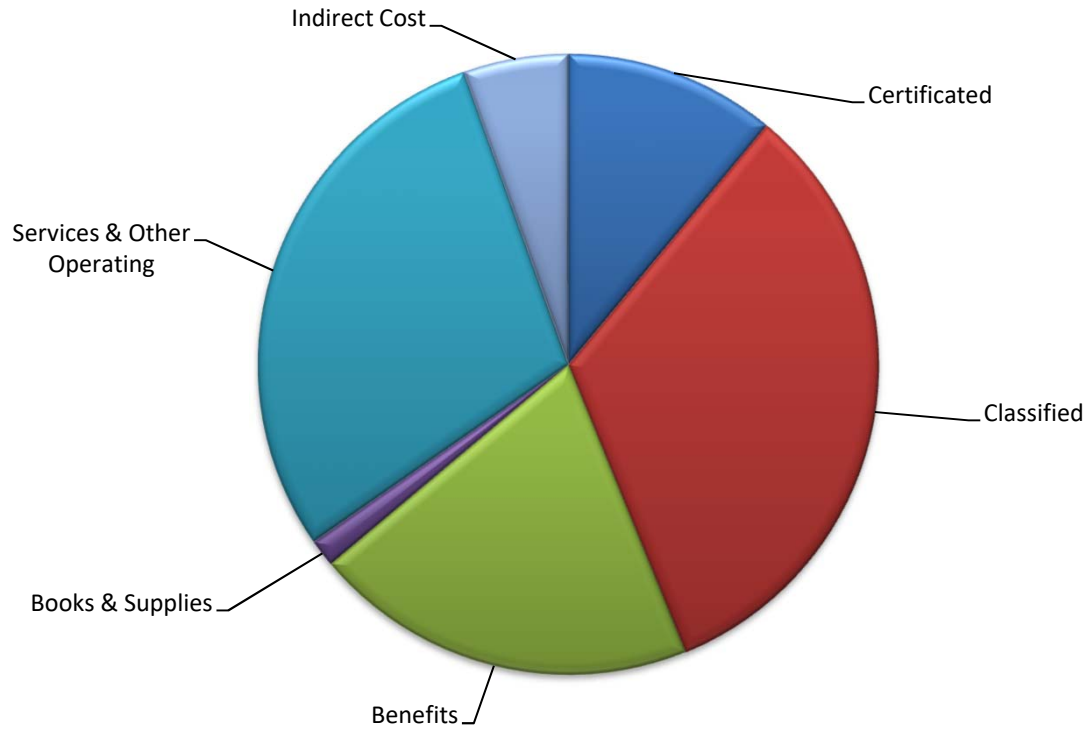


### Mini-Corps Expenditures by Category





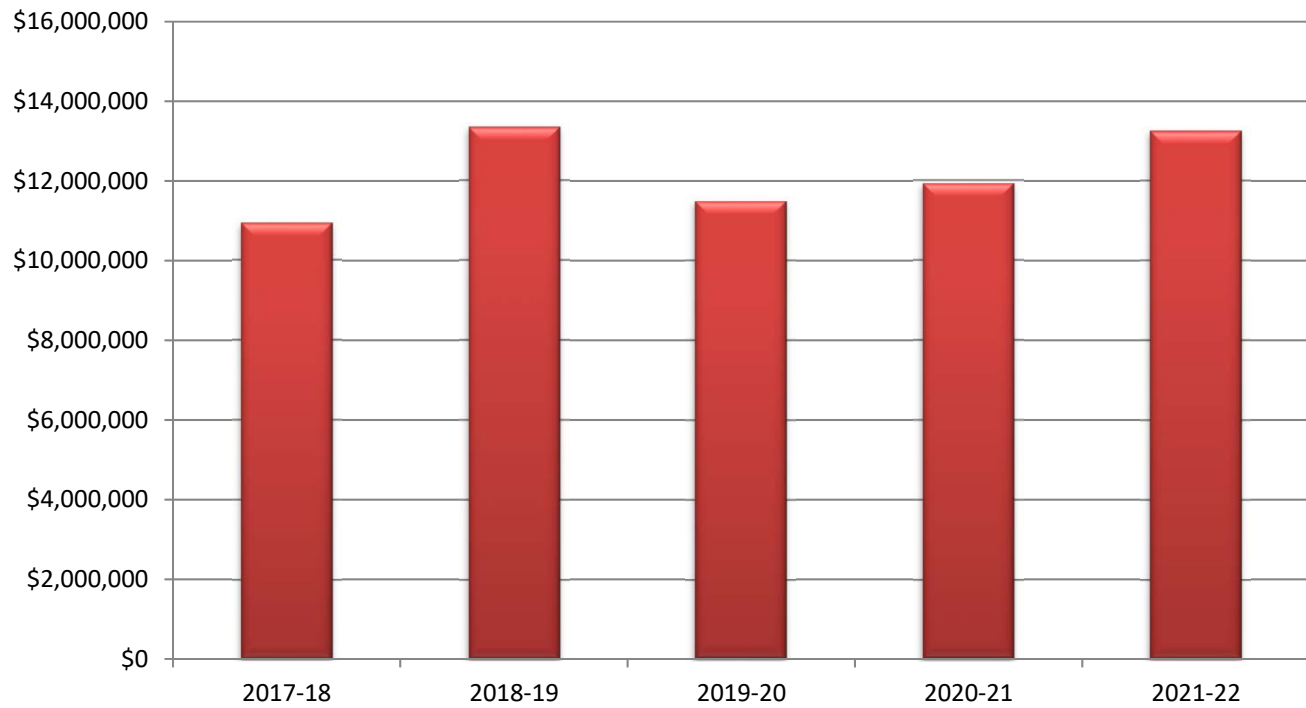
## Migrant Education 2021-22 Program Expenditures



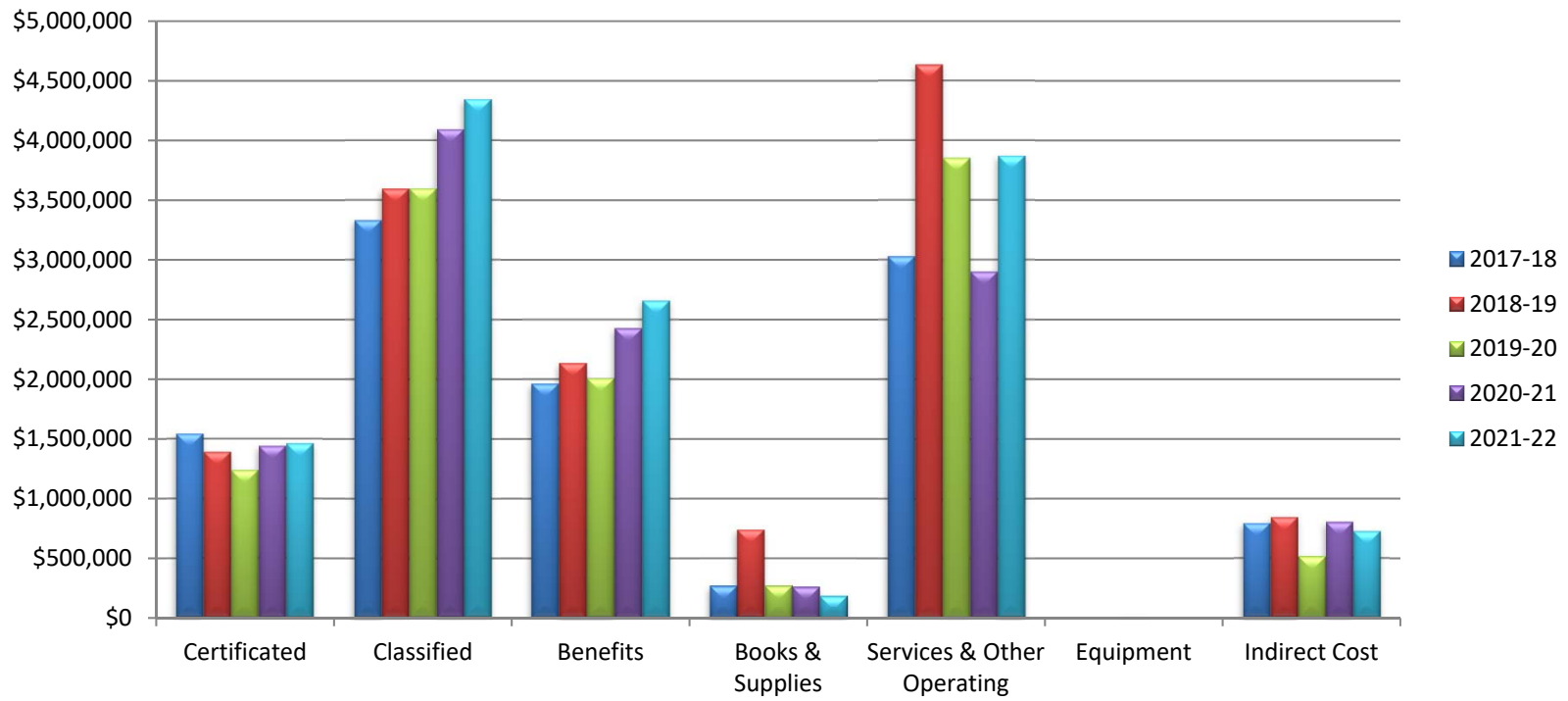
### 2021-22 First Interim Budget

Certificated Salaries	\$	1,461,594	11.03%
Classified Salaries		4,346,966	32.81%
Benefits		2,657,960	20.06%
Books and Supplies		186,374	1.41%
Services and Other Operating		3,873,072	29.23%
Indirect Cost		724,103	5.46%
<b>Total</b>	<b>\$</b>	<b>13,250,069</b>	<b>100.00%</b>

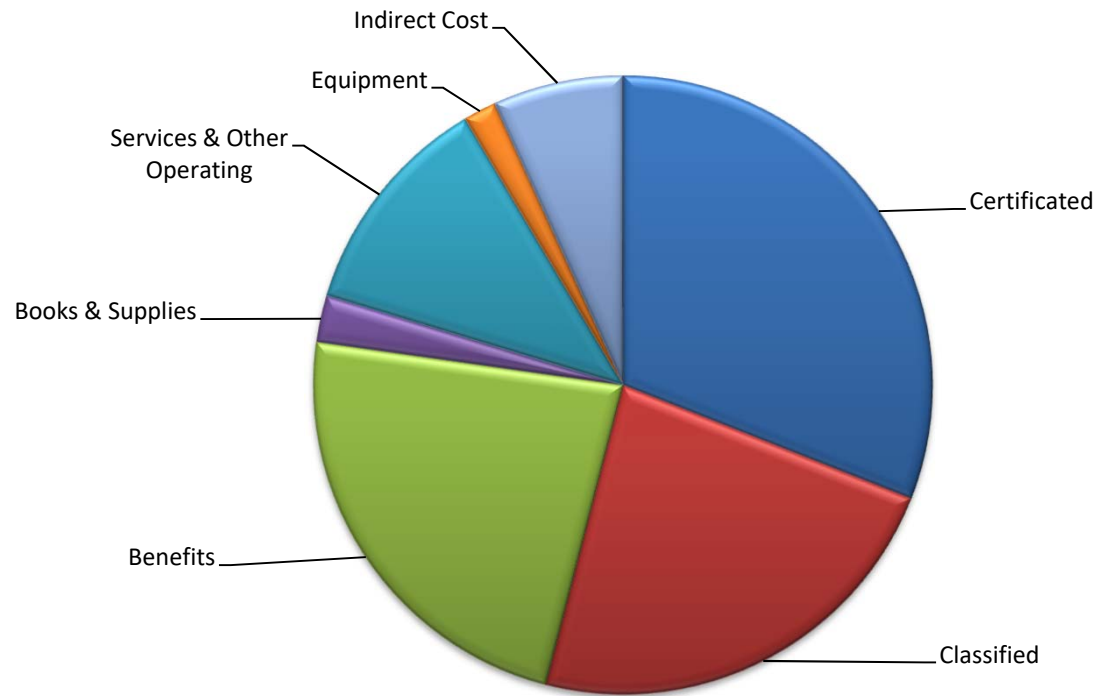
### Migrant Education Total Expenditures



## Migrant Education Expenditures by Category



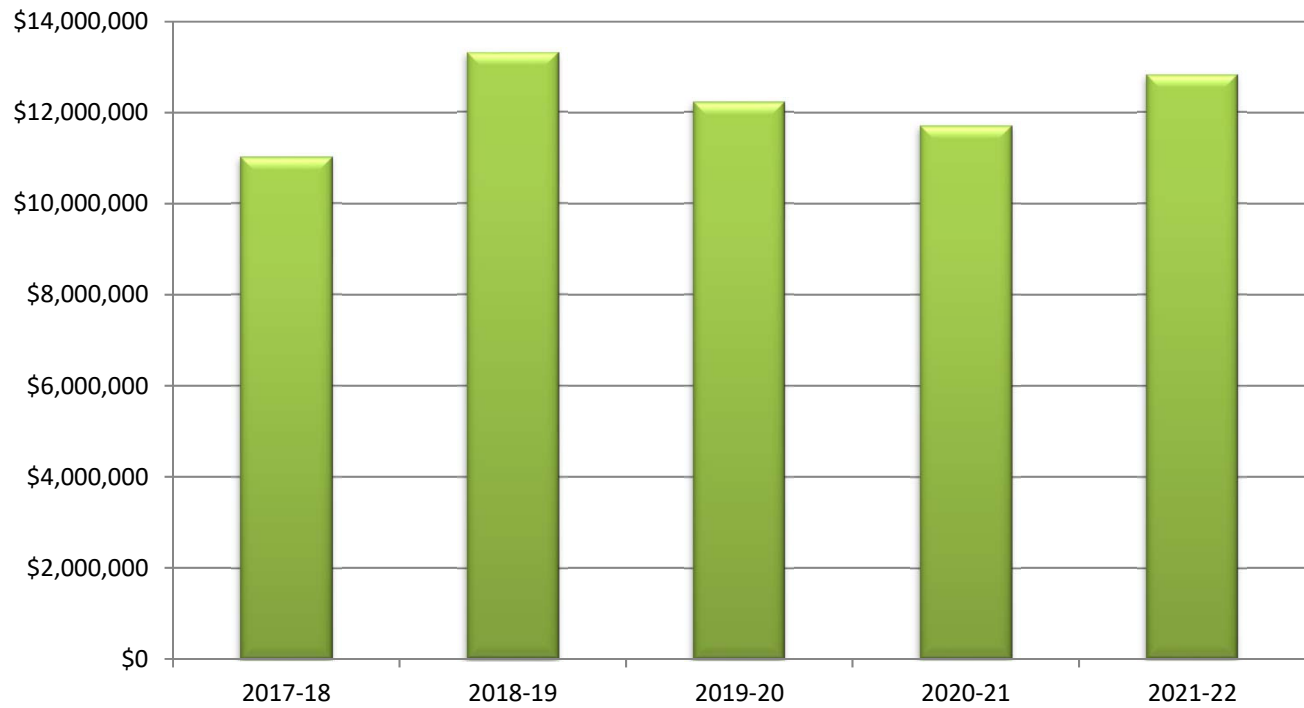
## Special Education 2021-22 Program Expenditures



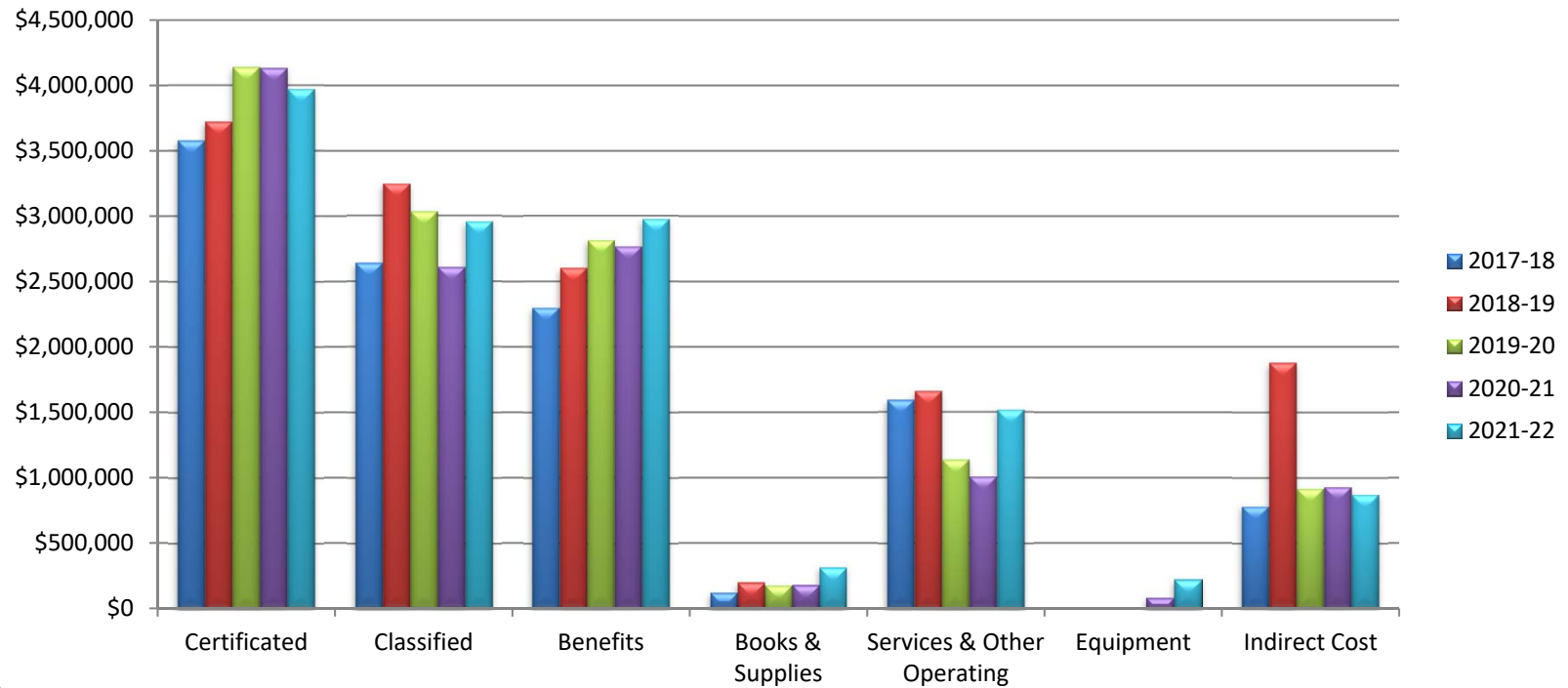
### 2021-22 First Interim Budget

Certificated Salaries	\$	3,973,574	31.51%
Classified Salaries		2,957,615	23.46%
Benefits		2,976,608	23.61%
Books and Supplies		312,885	2.48%
Services and Other Operating		1,515,698	12.02%
Indirect Cost		872,932	6.92%
<b>Total</b>	<b>\$</b>	<b>12,609,312</b>	<b>100.00%</b>

### Special Education Total Expenditures



## Special Education Expenditures by Category



## Glossary of Terms

**ACA** – Affordable Care Act. A Federal statute signed into law in March 2010 as part of healthcare reform. The law includes multiple provisions, including expanding Medicaid coverage to low-income Americans and prohibiting health insurers from denying coverage due to pre-existing conditions that would take effect over several years. This is one of the factors that has resulted in increased costs to employer health care costs.

**ADA** – Average Daily Attendance. This number is used to determine the amount of funding to be received by Table Mountain School, Mesa Vista and Learning Community Charter School and is calculated by dividing the total student days of attendance divided by total instruction days to date.

**Accrual Basis** – The basis of accounting under which revenues are recorded when levies are made, and expenditures are recorded as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made.

**Appropriation** – Authorization to make expenditures and to incur obligations for specific purposes.

**BSSP (Butte Schools Self-Funded Programs)** – Provides health benefits for BCOE certificated and classified staff. Also provides property and liability insurance.

**Balance Sheet** – A summarized statement, as of a given date, of the financial position of the County Office showing assets, liabilities, reserves, and fund balance.

**Budget** – A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them.

**Budget Overview for Parents** – A high level summary of certain budgeted revenues and expenditures. Must be developed in conjunction with the LCAP by July 1 of each year. Adoption date changed to on or before December 15, 2020 and with the First Interim Budget Report for the 2020-21 fiscal year.

**Budgetary Control** – The control or management of the business affairs of the County Office in accordance with an approved budget with a responsibility to keep expenditures within the authorized amounts.

**CalPERS** – California Public Employees' Retirement System.

**CalSTRS** – California State Teacher's Retirement System.

**CARES Act** – In response to the Novel Coronavirus Disease (COVID-19) the U.S. Congress passed the CARES Act, which was signed into a law on Friday, March 27, 2020. This relief package provided states with both funding and streamlined waivers to give State educational agencies necessary flexibilities to respond to the COVID-19 pandemic. The relief package includes \$30.75 billion in emergency education funding. A second round of federal stimulus funds were authorized by Congress in late December 2020, so additional funds will be awarded to BCOE.

**CDE** – California Department of Education.

**COLA** – Cost of Living Adjustment.

**CORONAVIRUS (COVID-19)** – Infectious disease caused by severe acute respiratory syndrome coronavirus 2 that spread globally after discovered in Wuhan, China in December 2019.

**CSAM** – California Schools Accounting Manual.

**California School Dashboard** – an interactive mapping tool used for visualizing school and student group performance on a map that displays schools by their color-coded performance level for each of the state indicators and student groups.

**Capital Outlay** – Expenditures that result in the acquisition of or addition to fixed assets.

**Classification, Function** – As applied to expenditures, this term has reference to an activity or service aimed at accomplishing a certain purpose or end; for example, regular instruction, special education, vocational education, or operation and maintenance of plant.

**Classification, Object** – As applied to expenditures, this term has reference to an article or service received; for example, salaries, employee benefits or supplies.

**Coding** – A system of numbering accounts, entries, invoices, vouchers, etc. in such a manner that the symbol used reveals certain required information.

**Common Core State Standards (CCSS)** – A national, single set of educational standards for math and English language arts for Kindergarten through grade 12.

**Comprehensive Support and Improvement (CSI)** – Federal funding, used in conjunction with LCAP, for schools identified as requiring additional support. CSI targets two categories of schools: high schools with a graduation rate of less than 67% averaged over two years, and schools not less than the lowest-performing 5% of Title I schools.

**Contracted Services** – Labor, material and other costs for services rendered by personnel who are not on the payroll of the County Office.

**Distance Learning** – Form of education in which the main elements include physical separation of teachers and students during instruction and use of various technologies to facilitate student-teacher and student-student communication.

**DOF** – Department of Finance.

**Differentiated Assistance** – County superintendents, the California Department of Education, charter authorizers and the California Collaborative for Educational Excellence provide differentiated assistance for LEAs and schools, in the form of individually designed assistance, to address identified performance issues, including significant disparities in performance among student groups.



**EIA** – Economic Impact Aid. A formerly restricted program that is now included in the Local Control Funding Formula.

**EL** – English Learner (replaces ELL and LEP).

**ELO** - ELO Grants shall be expended only for any of the following purposes: extending instructional learning time, accelerating progress to close learning gaps, integrated pupil supports, community learning hubs, supports for credit deficient pupils, additional academic services, and training for school staff. LEAs are encouraged to engage, plan, and collaborate on program operation with community partners and expanded learning programs, and leverage existing behavioral health partnerships and Medi-Cal billing options, in the design and implementation of services.

**EPA** – Education Protection Account. Revenues from temporary tax increases as a result of the passage of Proposition 30. These revenues will offset state aid toward school district revenue limits. A portion of the taxes generated by the EPA expired in 2016-17.

**ERT** – Economic Recovery Target.

**ESL** – English as a Second Language.

**Encumbrance Accounting** – A system or procedure which involves giving recognition in the financial records for the issuance of purchase orders in advance of any liability or payment. Encumbrances cease to exist once the goods are received and the related invoice is paid.

**Entitlement** – A restricted revenue source similar to a grant. Entitlements are considered earned when received or awarded.

**Equipment** – Those movable items used for County Office operation that are of a non-expendable nature and cost in excess of \$500.

**ERATE** – For qualifying local education agencies, this program provides financial assistance to districts for telecommunications and internal connections costs.

**Escape** – The financial software program implemented on 1/2/18, used by the County Office, most Butte County Districts and CORE Butte Charter School.

**ESSER II** – COVID-19 federal funding for LEAs from Coronavirus Response and Relief Supplemental Appropriations Act. Provides LEAs with emergency relief funds to address the impact COVID-19 has had, and continues to have, on elementary and secondary schools across the nation.

**ESSER III** – Part of the American Rescue Plan Act. Just like ESSER II, these funds are apportioned to LEAs to address the impact of COVID-19 on elementary and secondary schools. At minimum, 20% must be reserved to address learning loss through the implementation of evidence-based interventions and ensure that such interventions respond to students' academic, social, and emotional needs.

**Expenditures** – This includes total charges incurred, whether paid or unpaid, for current costs, capital outlay, and debt repayment.

**FCMAT** – Fiscal Crisis Management Advisory Team. This organization provides fiscal advice, professional development and management assistance to local education agencies.

**FEMA** – Federal Emergency Management Agency.

**FPM** – Federal Program Monitoring. A process where a determination is made of whether a local educational agency is meeting statutory and fiscal requirements for categorical programs.

**FRPM** – Free and Reduced-Price Meals.

**Fiscal Period** – The end of the period of which the County Office determines its financial position and the results of its operation. The fiscal year begins on July 1 and ends on June 30.

**Fund** – Resources set aside for specific activities of the County Office. The fund accounts constitute a complete entity and all of the financial transactions for the particular fund are recorded in them.

**Fund Balance** – The excess of assets of a fund over its liabilities.

**GAAP** – Generally Accepted Accounting Principles.

**GASB** – Governmental Accounting Standards Board.

**Grant** – A funding source used for a specific purpose, activity or facility. Revenue is recognized when expenditures are made and recorded.

**Indirect Costs** – Agency-wide general management costs consisting of administrative activities for the general operation of the agency (i.e., accounting, budgeting, personnel services, payroll preparation, information technology services, etc.). It is calculated using the SACS software, then approved by CDE.

**In-Person Instruction & Expanded Learning Opportunities Grants** – Provides funding to COE, school districts, charter schools and state special schools to assist with offering in-person instruction to the greatest extent possible during the 20-21 school year; and to expand in-person instructional time and provide academic interventions and pupil supports to address barriers to learning, and accelerate progress to close learning gaps.

**LAO** – Legislative Analyst's Office.

**LCAP** – Local Control Accountability Plan. Spending plans brought about by LCFF that California districts must prepare to outline annual goals for all students and those in significant subgroups, along with action plans for achieving goals.

**LCFF** – Local Control Funding Formula. New formula adopted by the state legislature beginning in fiscal year 2013-14. Revenue limits and categorical programs are replaced by

base grants, supplemental grants and concentration grants over a phase-in period. The LCFF became fully funded in fiscal year 18-19.

**LCP** - Learning Continuity and Attendance Plan. Addresses funding stability for schools while providing information at the local educational agency level for how student learning continuity will be addressed during the COVID-19 crisis in the 2020-21 school year.

**LEA** – Local educational agency.

**LEP** – Limited English Proficiency.

**Learning Loss Mitigation Funding** – (LLMF), authorized by the 2020-21 budget package, appropriates \$5,334,997.00 from three different funding sources to be allocated to local educational agencies (LEAs) in order to support pupil academic achievement and mitigate learning loss related to COVID-19 school closures.

**MAA** – Medi-Cal Administrative Activities.

**MPP** – Minimum Proportionality Percentage. Formula that demonstrates the percentage needed to increase or improve services for unduplicated pupils in proportion to the increase in supplemental and concentration grant funds.

**MYP** – Multi-Year Projection.

**OPEB** – Other Post-Employment Benefits.

**OPSC** – Office of Public Schools Construction.

**PSPS** – Public Safety Power Shutoff.

**Program** – The definition of an effort to accomplish a specific objective or objectives consistent with funds or resources available. Separate budgets within the general budget are maintained for each program.

**Rainy Day Reserve** – Proposition 2 was passed by the people of the State of California in November 2014. This proposition amended the state’s Rainy-Day Reserve and established a separate Proposition 98 reserve. Certain conditions must be met for a hard cap on reserves to take place for districts. All districts and COE’s must be more transparent in regards to their reserve designations, commitments and assignments.

**Reserve for Economic Uncertainties** – That portion of the fund balance, which has been set aside to provide for emergencies or economic events, such as revenue shortfalls, which could not be anticipated.

**Restricted** – Programs or activities, which are legally restricted to specific purposes. This category includes, but is not limited to, all federal programs, special education and state categorical programs.

**Revenue Limit or Form O Dollars** – Revenue that a County Office can collect annually for general purposes from local property taxes and state aid. This has now been replaced by the County Office LCFF calculation.

**SAB** – State Allocation Board.

**SACS** – Standardized Account Code Structure.

**SELPA** – Special Education Local Plan Area.

**SISC** – Self-Insured Schools of California. BSSP has partnered with SISC to offer health insurance at competitive rates.

**SSC** – School Services of California, Inc. This agency provides local education agencies with fiscal advice, management assistance and advocacy services.

**Sequestration** – Cuts made to federal awards for 2013-14 and forward.

**TRANS** – Tax and Revenue Anticipation Notes is a temporary borrowing to improve cash flow and are repaid from property tax revenues collected during the same year.

**Unrestricted** – All programs or activities that are not restricted.