



# COE LCFF Budget Overview for Parents Template

County Office of Education (COE) Name: Butte County Office of Education

CDS Code: 0410041000000

School Year: 2025-26

COE contact information:

Mary Sakuma

Superintendent

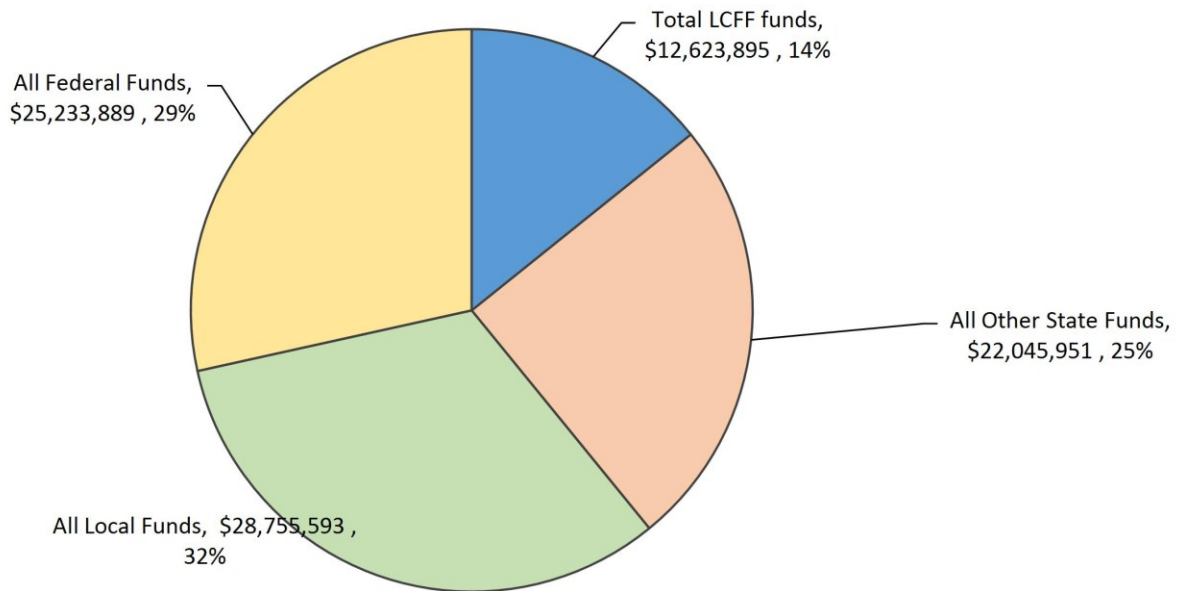
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County Offices of Education (COEs) receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF provides funding for 1) COE oversight activities of its school districts and 2) COE instructional programs in the form of base level of funding for all students and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

## Budget Overview for the 2025-26 School Year

### Projected Revenue by Fund Source

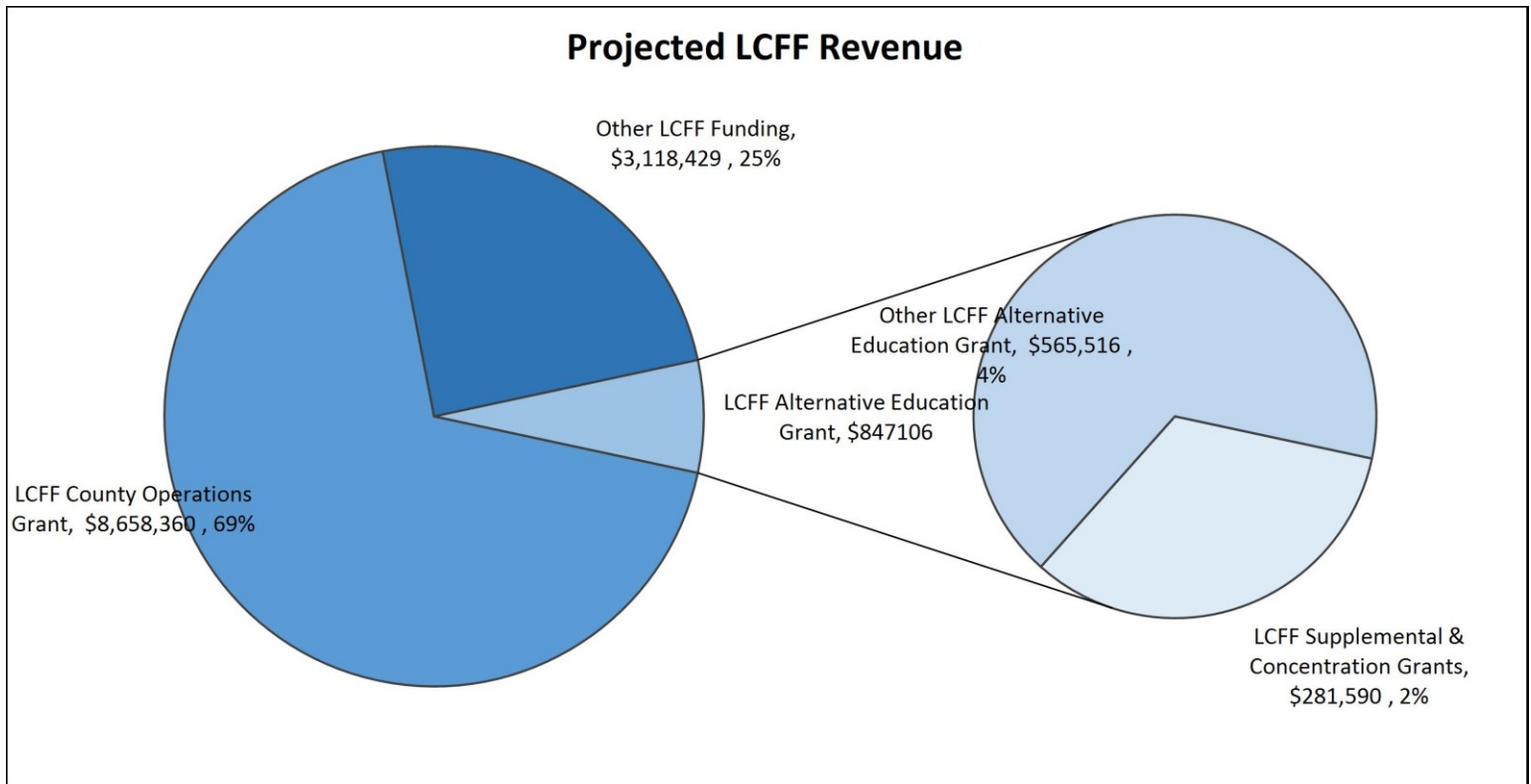


This chart shows the total general purpose revenue Butte County Office of Education expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Butte County Office of Education is 88,659,328, of which \$12,623,895 is Local Control Funding Formula (LCFF), \$22,045,951 is other state funds, \$28,755,593 is local funds, and \$25,233,889 is federal funds.

Of the \$22,045,951 attributed to All Other State Funds, \$104,580 are attributed to the Student Support and Enrichment Block Grant.

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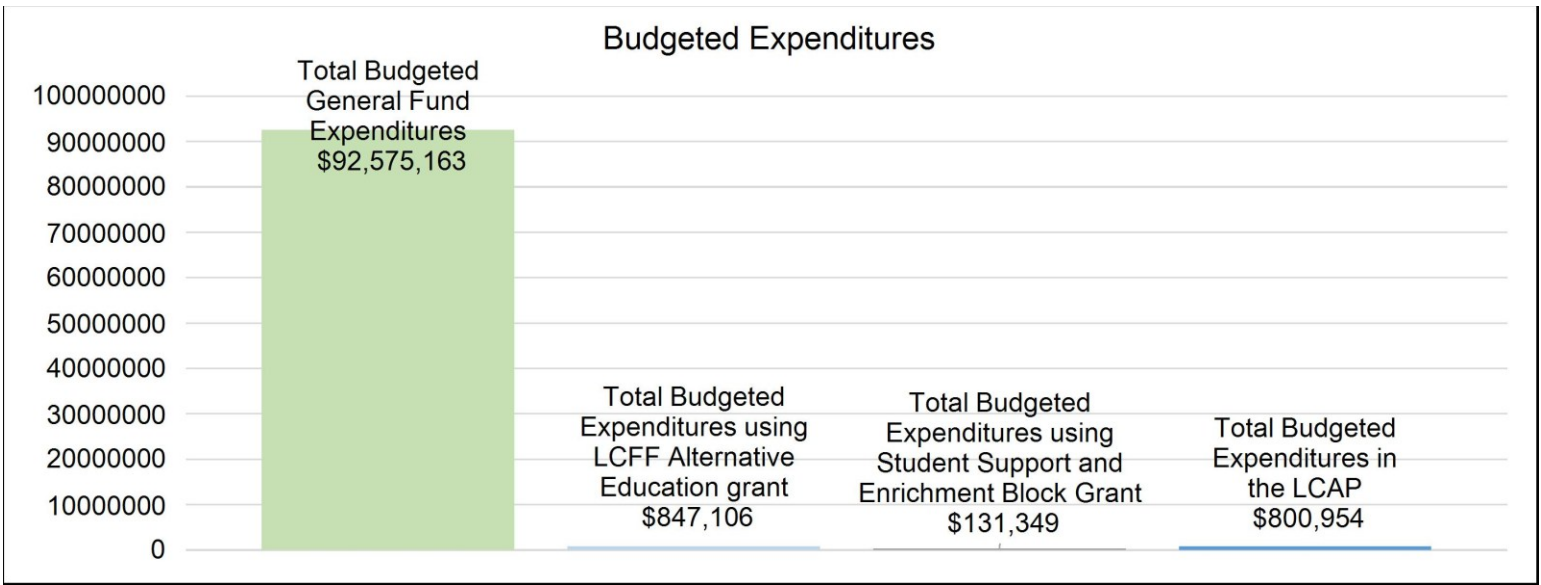


This chart shows the LCFF revenue Butte County Office of Education expects to receive in the coming year.

The text description for the above chart is as follows: The total LCFF revenue projected for Butte County Office of Education is \$12,623,895, of which \$8,658,360 is attributed to the LCFF County Operations Grant, \$847,106 is attributed to the LCFF Alternative Education Grant, and \$0 is other LCFF funds. Of the \$847,106 attributed to the LCFF Alternative Education Grant, \$281,590 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

In addition to the Alternative Education Grant and County Operations Grant, BCOE's LCFF funding also consists of a home-to-school transportation add-on, an add-on for operating a Juvenile Court School, an add-on for operating a County Community School, and Differentiated Assistance Funding for providing support services to districts and charters within the county identified for Differentiated Assistance.

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.

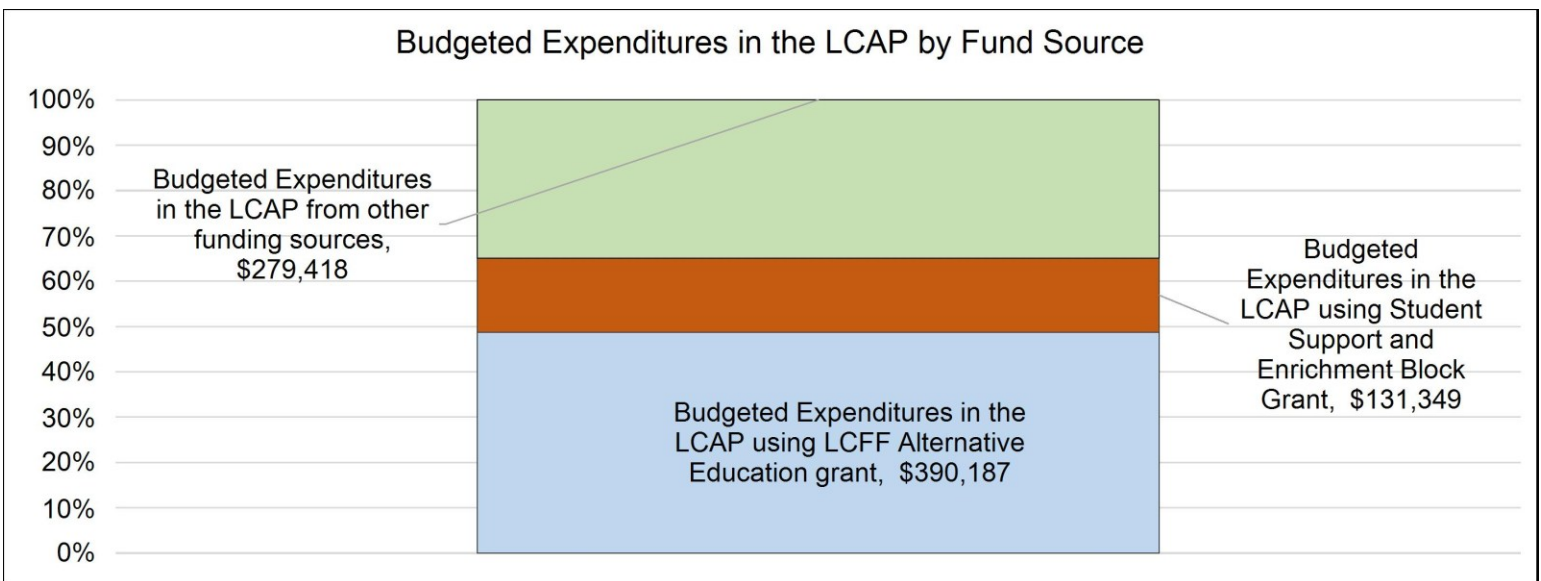


This chart provides a quick summary of how much Butte County Office of Education plans to spend for 2025-26. It shows how much of the total is tied to planned actions and services in the LCAP.

The text description of the above chart is as follows: Butte County Office of Education plans to spend \$92,575,163 for the 2025-26 school year. Of that amount, \$847,106 is attributed to the Alternative Education Grant and \$131,349 is attributed to the Student Support and Enrichment Block Grant. \$91,774,209 of the General Fund Budgeted Expenditures are not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

In addition to the expenditures included in the LCAP, BCOE's General Fund budget includes expenditures for administration, maintenance and facilities, as well as for the various programs we operate, including but not limited to, Migrant Education, After School Education and Safety (ASES) programs, and Special Education programs.

In addition to the expenditures in the LCAP, BCOE's Alternative Education Grant is also used for expenditures for administration, facilities and maintenance needs, as well as various categorical grants received by our juvenile court and county community schools.



This chart provides a quick summary of how much Butte County Office of Education plans to spend for 2025-26 for planned actions and services in the LCAP.

The text description of the above chart is as follows: Butte County Office of Education plans to spend \$800,954

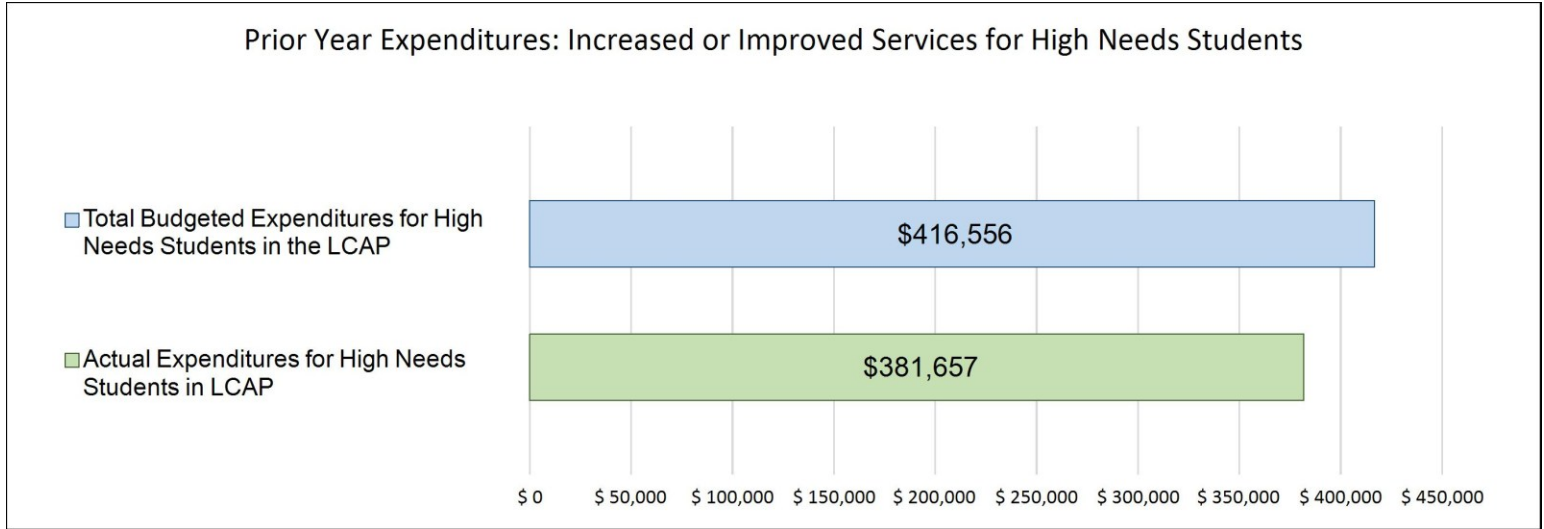
on actions/services in the LCAP. Of those funds, \$390,187 is attributed to the Alternative Education Grant and \$131,349 is attributed to the Student Support and Enrichment Block Grant.

## **Increased or Improved Services for High Needs Students in the LCAP for the 2025-26 School Year**

In 2025-26, Butte County Office of Education is projecting it will receive 281,590 based on the enrollment of foster youth, English learner, and low-income students. Butte County Office of Education must describe how it intends to increase or improve services for high needs students in the LCAP. Butte County Office of Education plans to spend \$390,187 towards meeting this requirement, as described in the LCAP.

# LCFF Budget Overview for Parents

## Update on Increased or Improved Services for High Needs Students in 2024-25



This chart compares what Butte County Office of Education budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Butte County Office of Education estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

The text description of the above chart is as follows: In 2024-25, Butte County Office of Education's LCAP budgeted \$416,556 for planned actions to increase or improve services for high needs students. Butte County Office of Education actually spent \$381,657 for actions to increase or improve services for high needs students in 2024-25.

The difference between the budgeted and actual expenditures of 34,899 had the following impact on Butte County Office of Education's ability to increase or improve services for high needs students:

The budget difference did not affect the overall implementation of the actions and services for high needs students in 2024-25.