

**Alpine County Office of Education**  
**Alpine County Unified School District**

43 Hawkside Drive, Markleeville, California 96120

(530) 694-2230

[www.alpinestudents.org](http://www.alpinestudents.org)

# BUDGET ADVISORY COMMITTEE

Thursday, January 28, 2021 at 5:00 pm via Zoom

## Agenda

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**Fiscal year June 30, 2020 Audited Financials deadline to submit to the State of California extended to March 31, 2021. (Senate Bill 98)**

*Klaus  
Leitenbauer*

- The financials should be ready for placement on February Board agenda for approval

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**Review Alpine County Office of Education fiscal year 2021/22 and 2022/23 General Fund projections**

*Klaus  
Leitenbauer*

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**Review proposal and make recommendation for Alpine County Unified School District General Fund revenue increases and expenditure decreases for fiscal years 2021/22 and 2022/23.**

*Matthew  
Strahl /  
Klaus  
Leitenbauer*

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**Upcoming Meeting Schedule**

- Thursday, April 22, 2021 5:00 pm
  - Present proposed fiscal year June 20, 2022 Budget reflecting Board Action

*Klaus  
Leitenbauer*

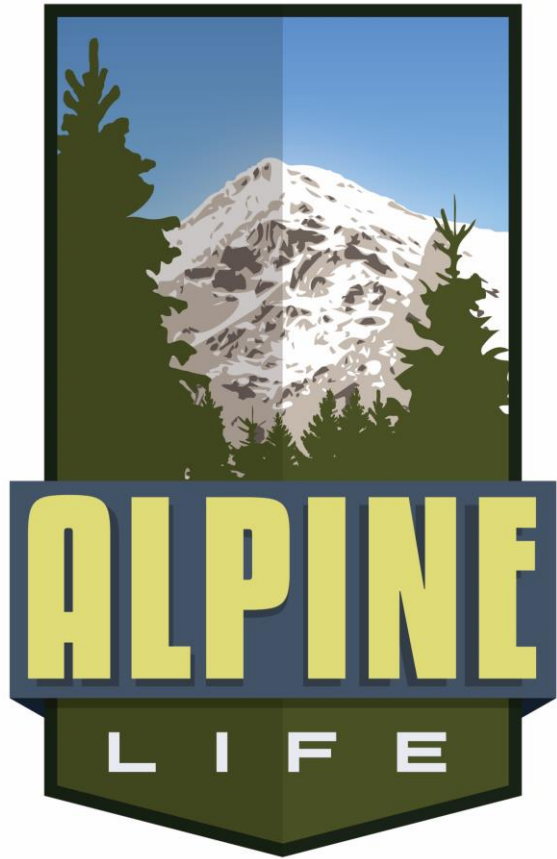
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Meeting materials / attachments

County PowerPoint

District PowerPoint

COE / District Funding Exhibits



# Alpine County Office of Education

2021-2022 Budget Overview

# Alpine County Office of Education - Revised

	First Interim 2020-21 Gen. Fund		Projection 2021-22 Gen. Fund		Projection 2022-23 Gen. Fund	
<b>Revenue</b>						
General Purpose	932,779	1	946,771	1	960,972	1
Federal Revenue	39,566	2	10,200	2	10,200	2
Other State Revenue	63,451		52,300		52,300	
Local Revenue	44,100		44,100		44,100	
<b>Total Revenue</b>	<b>1,079,896</b>		<b>1,053,371</b>		<b>1,067,572</b>	
<b>Expenditures</b>						
Certificated Salaries	0		0		0	
Classified Salaries	255,560		258,149		260,730	
Benefits	137,287		142,768		148,479	
Books and Supplies	29,451		29,451		29,451	
Other Services & Oper. Expenses	446,914	3	452,426	3	461,209	3
Capital Outlay	0		0		0	
Other Outgo 7xxx	0		0		0	
Transfer of Indirect 73xx	0		(1,049)		(1,049)	
Unidentified Cuts						
<b>Total Expenditures</b>	<b>869,212</b>		<b>881,745</b>		<b>898,820</b>	
Deficit/Surplus	210,684		171,626		168,752	
Other Sources/(uses)	0		0		0	
Transfers in/(out)	(181,893)	4	(178,309)	4	(178,309)	4
Contributions to Restricted	0		0		0	
<b>Net increase (decrease) in Fund Balance</b>	<b>28,791</b>		<b>(6,683)</b>		<b>(9,557)</b>	
Beginning Balance	1,102,735		1,131,526		1,124,843	
<b>Ending Balance</b>	<b>1,131,526</b>		<b>1,124,843</b>		<b>1,115,286</b>	
Reserve for Econ Uncertainty (3%)	940,353		1,029,716		1,019,169	
Restricted Programs	191,173		95,127		96,117	
<b>Unappropriated Fund Balance</b>	<b>0</b>		<b>(0)</b>		<b>0</b>	
<i>Unappropriated Percent</i>	<b>0.0%</b>		<b>0.0%</b>		<b>0.0%</b>	

## KEY ASSUMPTIONS:

1. Project 1.5% increase for STATE apportionment (COLA)
2. No Federal Stimulus (Additional revenues would need to = additional expenditures)
3. Includes additional costs for computer systems and software upgrades required to support County Office and Districts
4. Child Development Contribution at current Funding and Expenditure levels

## Alpine County Office of Education

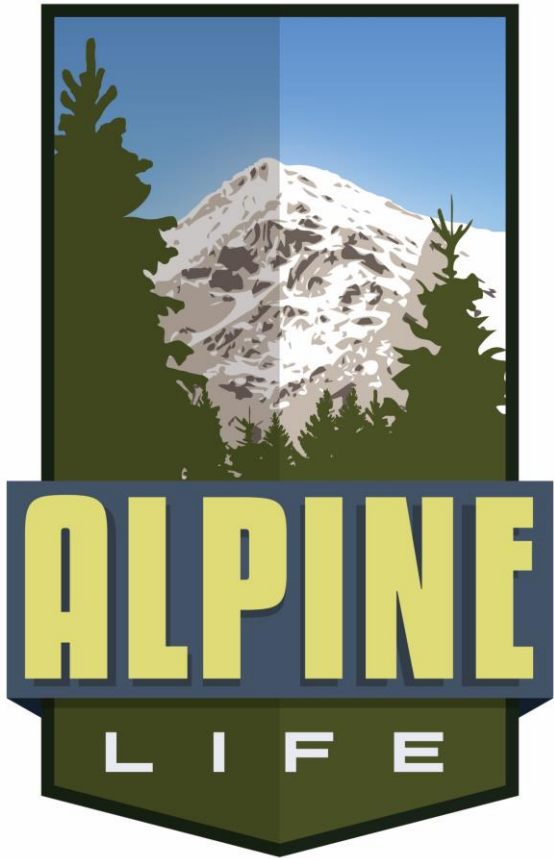
### Revised Budget

	2021/22	2022/23
Adopted Budget	\$ 24,325	\$ 17,250
Revenue increases	13,992	28,194
Expenditure Increases	(45,000)	(55,000)
Total reductions	<u>(31,008)</u>	<u>(26,806)</u>
Proposed Revised Budget	<u><u>\$ (6,683)</u></u>	<u><u>\$ (9,556)</u></u>



# Questions & Answers

## Thank You



# Alpine County USD

2021-2022 Budget Overview and  
Deficit Reduction Proposal

## ACUSD has been deficit spending for several years for a variety of reasons:

- The re-opening of Bear Valley Elementary School
- Prioritizing competitive salaries and benefits
- Staffing for straight grades
- Implementing new programs/staffing
- State of California no longer reimbursing for out-of-state direct costs of high school students

## ACUSD deficit for recent years (rounded to the nearest \$1,000):

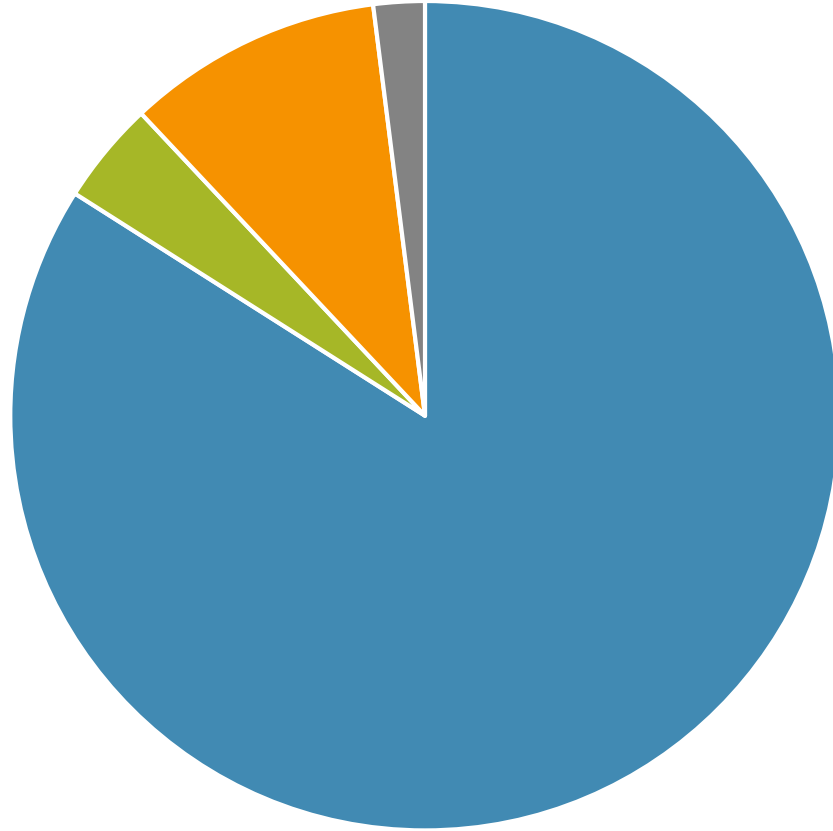
- 2017-2018 \$ 248,000 Surplus
- 2018-2019 (\$ 244,000) Deficit
- 2019-2020 (\$ 321,000) Deficit
- 2020-2021 (\$ 327,000) Deficit

# 2021-2022 Financial Projections

▶ Revenues	\$ 2,947,000
▶ Expenditures & Mandated Transfers	<u>(\$ 3,276,000)</u>
▶ Projected Deficit (without budget cuts)	(\$ 329,000)



## 2021-2022 Budget Percentages by Category



- Salaries and Benefits 84%
- Educational Books/Supplies 4%
- Operating Expenses/Services 10%
- Mandated Transfers 2%

# ACUSD 2021-2022 Projected Average Daily Attendance (ADA) is 74

## DVES:

- ▶ 22% Decrease in ADA in 2020-2021
- ▶ 56 Students Projected in 2021-2022

## BVES:

- ▶ 400% increase in ADA in 2020-2021
- ▶ 18 Students Projected in 2021-2022

## Current Student to Classroom Teacher Staffing Levels

- 7 to 1 at DVES
- 9 to 1 at BVES

## Student to Classroom Teacher Staffing Levels with Proposed FTE Reduction from 10 to 8

- 9.25 to 1 Districtwide

# What does this look like financially for the 2021-2022 ACUSD budget?

Revenues	\$ 2,859,000
Expenditures & Mandated Transfers	<u>(\$ 2,962,000)</u>
Projected Deficit (with budget cuts)	(\$ 103,000)

# Alpine County Unified School District - Revised

	First Interim 2020-21 Gen. Fund		Projection 2021-22 Gen. Fund		Projection 2022-23 Gen. Fund	
<b>Revenue</b>						
General Purpose	1,947,887	1	1,982,488	1	2,017,087	1
Federal Revenue	580,684	2	464,216	2	455,291	2
State Revenue	186,505		178,873		178,873	
Local Revenue	231,890		233,549		235,257	
<b>Total Revenue</b>	<b>2,946,966</b>		<b>2,859,126</b>		<b>2,886,508</b>	
<b>Expenditures</b>						
Certificated Salaries	1,094,674	3	961,129	3	972,185	3
Classified Salaries	699,503		706,498		713,564	
Benefits	773,953	3	753,072	3	785,270	3
Books and Supplies	123,572		115,940		115,940	
Other Services & Oper. Expenses	509,700	2	352,015	2	331,177	2
Capital Outlay	0		0		0	
Other Outgo 7xxx	0		0		0	
Transfer of Indirect 73xx	(5,336)		(5,336)		(5,336)	
Unidentified Cuts						
<b>Total Expenditures</b>	<b>3,196,066</b>		<b>2,883,318</b>		<b>2,912,800</b>	
Deficit/Surplus	(249,100)		(24,192)		(26,292)	
Other Sources/(uses)	0		0		0	
Transfers in/(out)	(79,701)		(79,701)		(79,701)	
Contributions to Restricted	0		0		0	
<b>Net increase (decrease) in Fund Balance</b>	<b>(328,801)</b>		<b>(103,893)</b>		<b>(105,993)</b>	
Beginning Balance	3,644,621		3,315,820		3,211,927	
<b>Ending Balance</b>	<b>3,315,820</b>		<b>3,211,927</b>		<b>3,105,934</b>	
Reserve for Econ Uncertainty (5%)	3,199,779		3,211,926		3,105,934	
Restricted Programs	116,041		1		0	
<b>Unappropriated Fund Balance</b>	<b>0</b>		<b>0</b>		<b>0</b>	
<i>Unappropriated Percent</i>	<b>0.0%</b>		<b>0.0%</b>		<b>0.0%</b>	

## KEY ASSUMPTIONS:

1. 2% increase to property tax revenues and 1.5% increase to state apportionment (COLA)
2. No Federal Stimulus (Additional revenues would need to = additional expenditures)
3. Diamond Valley School certificated 2.0 FTE reduction due to declining enrollment

Alpine County Unified School District  
Deficit Reduction proposal

	2021/22	2022/23
Adopted Budget	\$ (326,592)	\$ (356,074)
Revenue increases	26,369	53,751
Salary reduction	144,492	144,492
Benefits reduction	51,838	51,838
Total reductions	<u>222,699</u>	<u>250,081</u>
Proposed Revised Budget	<u>\$ (103,893)</u>	<u>\$ (105,993)</u>



# Questions & Answers

## Thank You

**County Office of Education**  
**Funding Map**

	REVISED			
	Budget	Projected	Projected	
<b>Alpine COE General Fund</b>	<b>2020/21</b>	<b>2021/22</b>	<b>2022/23</b>	<b>Notes</b>
<b>Federal:</b>				
Coronavirus (CRF)	29,366	0	0	
McKinney-Vento Homeless	0	0	0	
REAP (Rural Education)	10,200	10,200	10,200	
<b>Total Federal Revenue</b>	<b>39,566</b>	<b>10,200</b>	<b>10,200</b>	
<b>State:</b>				
Revenue Limit State Aid / LCFF	682,419	692,655	703,045	1.5% COLA increase
Mandated Cost	6,000	6,000	6,000	
Unemployment Apportionment	100	100	100	
Lottery - Unrestricted	5,200	5,200	5,200	
EPA - Education Protection Account	250,360	254,115	257,927	1.5% COLA increase
Clean Energy - Prop 39	0	0	0	
Lottery - Prop 20	1,500	1,500	1,500	
Admin TUPE (Tobacco Use Prevent'n)				
Prop 99	37,500	37,500	37,500	
6-12 Competative Grant	2,000	2,000	2,000	
State Learning Loss Mitigation	11,151	0	0	
<b>Total State Revenue</b>	<b>996,230</b>	<b>999,071</b>	<b>1,013,272</b>	
<b>Local:</b>				
Leases & Rent	21,600	21,600	21,600	
Interest	22,500	22,500	22,500	
Other Local - First 5 Fiscal Services	0	0	0	
ISABS Grant	0	0	0	
<b>Total Local Revenue</b>	<b>44,100</b>	<b>44,100</b>	<b>44,100</b>	
<b>Total General Fund Revenue</b>	<b>1,079,896</b>	<b>1,053,371</b>	<b>1,067,572</b>	

**Child Development Fund**

<b>Federal:</b>			
CLPC - Local Childcare Planning	53,700	53,700	53,700
<b>Total Federal Revenue</b>	<b>53,700</b>	<b>53,700</b>	<b>53,700</b>
<b>State:</b>			
CLPC - Local Childcare Planning	-914	805	805
SPED Pre School			
CSPP - State Preschool Program	59,202	59,202	59,202
<b>Total State Revenue</b>	<b>58,288</b>	<b>60,007</b>	<b>60,007</b>
<b>Local:</b>			
Sierra Health Foundation	0	0	0
Child Development Parent Fees	45,138	45,138	45,138
CBCAP/CAPIT Grant	21,250	21,250	21,250
First 5	63,000	63,000	63,000
QRIS Grant	0	0	0
Community Small Grants	0	0	0
<b>Total Local Revenue</b>	<b>129,388</b>	<b>129,388</b>	<b>129,388</b>
<b>Total Child Develop't Fund Revenue</b>	<b>241,376</b>	<b>243,095</b>	<b>243,095</b>

Assumptions for Forest Reserve Fund  
 Estimates: 1.) Federal legislature has to reauthorize funding every year. 2.) Trends have decreased every year. 3.) Used \$10,000/year reduction as conservative approach, assuming reauthorization will continue each year.



**ACUSD**  
**Funding Map**

	Revised Budget 2020/21	Projected 2021/22	Projected 2022/223	Notes
<b>Alpine USD General Fund</b>				
<b>Federal:</b>				
Impact Aid	250,000	250,000	250,000	
Forest Reserves (Transfer-In)	126,765	116,875	107,950	
Title IV-Enrich	2,500	2,500	2,500	
Low Performing Students	988	988	988	
Title I - Part A	54,609	54,609	54,609	
Elementary & Secondary (ESSR)	48,087	0	0	
Coronavirus (CRF)	58,490	0	0	
Special Education PL94-142	23,951	23,951	23,951	
Mental Health PCA14468	1,108	1,108	1,108	
Title II - Teacher Quality	6,345	6,345	6,345	
REAP (Rural Education)	7,840	7,840	7,840	
Total Federal Revenue	580,683	464,216	455,291	
<b>State:</b>				
Local Control Funding Formula	476,520	483,668	490,923	1.5% COLA increases
Local County Property Taxes	1,448,256	1,477,221	1,506,765	2% increases per County Treasurer's office
EPA - Education Protection Account	23,112	21,600	19,400	
LCFF Sources	1,947,888	1,982,489	2,017,088	
Mandated Cost	9,090	9,090	9,090	
Classified Professional Developmnt	0	0	0	
Assessment Reimbursement	0	0	0	
Lottery - Unrestricted	11,128	11,128	11,128	
After School (ASES)	45,825	45,825	45,825	
Lottery - Prop 20	3,226	3,226	3,226	
Special Education	103,890	103,890	103,890	
Special Education - Mental Health	5,714	5,714	5,714	
State Learning Loss Mitigation	7,632	0	0	
Total Other State Revenue	186,505	178,873	178,873	
<b>Local:</b>				
Leases & Rent	9,600	9,600	9,600	
Interest	55,000	55,000	55,000	
Interagency Funds (Superint.reimb)	0	0	0	
County 3%+ MOU	55,290	56,949	58,657	
Misc: copies, calcard, Vail, box tops, microsoft settlement, liberty/enery rebate, SCOE SSELMOU, etc.	15,000	15,000	15,000	
Other Local: Grants - CBCAP/CAPIT, HHAS-Summer	40,000	40,000	40,000	
DVS Student Body	0	0	0	
Del Masso Donations	0	0	0	
Mental Health Services	32,000	32,000	32,000	
Youthful Offender Block Grant	25,000	25,000	25,000	
Book Faire	0	0	0	
Total Local Revenue	231,890	233,549	235,257	
Total General Fund Revenue	2,946,965	2,859,127	2,886,509	