



Mountain View Whisman School District

Annual Budget Book 2021-22





Board of Trustees

- Laura Blakely, Trustee
- Devon Conley, Trustee
- Christopher Chiang, Trustee
- Ellen Wheeler, Trustee
- Laura Berman, Trustee

Superintendent

Ayindé Rudolph, Ed.D.

Chief Business Officer
Rebecca Westover, Ed.D.

Director/Fiscal Services
Nadia Pongo



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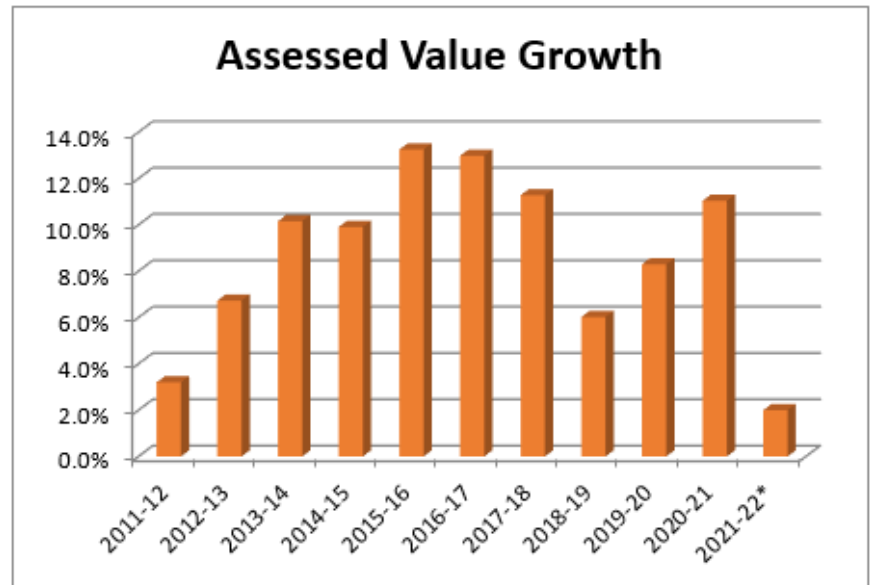


Executive Summary

This 2021-22 proposed budget provides sufficient resources to continue academic programs from the previous year with additional resources put towards learning recovery. It is projected that the District will end the 2020-21 year with a balanced budget and a 27.46% reserve level. The district is “community funded” (also known as a “basic aid district”), which means it relies almost entirely on the increased assessed value of the property tax base within the district. A conservative estimate of the Assessed Value (A/V) growth has been projected at 2% for the 2020-21 property roll year.

The 2021-22 budget year faces some uncertainty as school districts adjust to returning to in person instruction and costs associated with it. The Governor’s 2021-22 Budget Revision was more positive than the previous year. The Governor proposed major spending in education, much of what was proposed would be funded through the Local Control Funding Formula (LCFF) which would not impact MVWSD’s funding. However, there were several potential grants that the District could be eligible for. During first and second interim there will be adjustments to the District’s budget as COVID funds are rolled over from the previous year and new grants are recognized.

| | |
|--|--------|
| Enrollment <i>May 2021 Projection</i> | 4,690 |
| Revenue per Student | 18,922 |
| Expenditures per Student | 18,152 |
| Property Tax Collection <i>*projected</i> | 59.7 M |
| Assumed Property Tax Growth | 2% |



*Projected

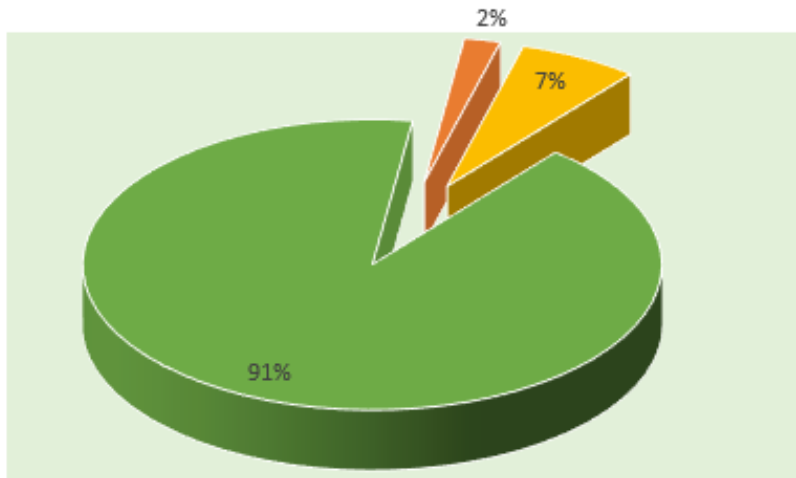


Revenues and Expenditures

2021-22 Projected General Fund Revenues

The following are the revenue projections for our 2021-22 General Fund Budget.

| General Fund Revenue | |
|----------------------|-------------------|
| Federal | 1,793,252 |
| Other State | 5,919,070 |
| Local & LCFF | 81,032,645 |
| Grand Total | 88,744,967 |



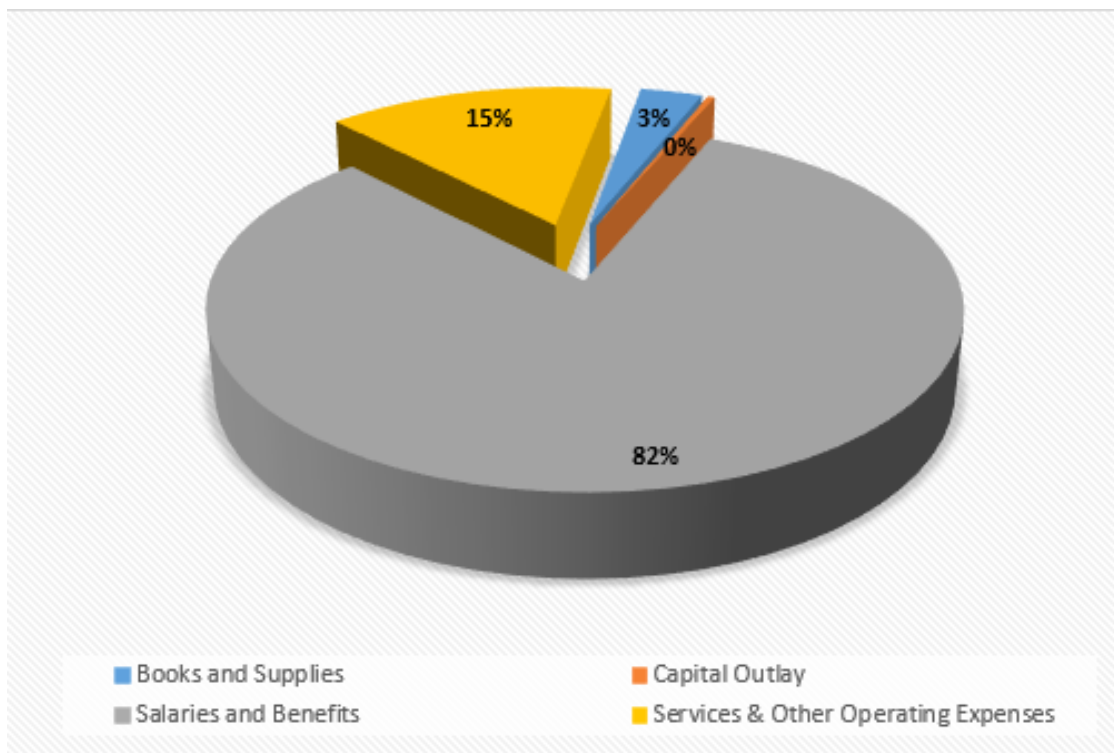
■ Federal
 ■ Other State
 ■ Local & LCFF



2021-22 Projected General Fund Expenditures

The following are the expenditure projections for our 2021-22 General Fund Budget.

| General Fund Expenditures | |
|-------------------------------------|-------------------|
| Books and Supplies | 2,756,100 |
| Capital Outlay | 320,000 |
| Salaries and Benefits | 69,327,587 |
| Services & Other Operating Expenses | 12,728,653 |
| Grand Total | 85,132,340 |





2020-21 Estimated Actuals – General Fund Summary

Below are the CURRENT YEAR estimates for the General Fund ending June 30, 2021.

| | Unrestricted | Restricted | Combined |
|---|---------------------|-------------------|-------------------|
| Estimated Beginning Balance, July 1, 2020 | 22,979,279 | 1,259,828 | 24,239,107 |
| Total Revenues | 70,912,086 | 26,609,669 | 97,521,755 |
| Total Expenditures | 49,981,814 | 40,616,328 | 90,598,143 |
| Net Increase (Decrease) | 3,098,131 | 537,831 | 3,635,962 |
| Ending Balance, June 30, 2021 | 26,077,410 | 1,797,659 | 27,875,069 |



2021-2024 General Fund Multi-Year Projection

Below is the projected BUDGET YEAR and subsequent two years ending balances.

| | 2021-22 (year 1) | 2022-23 (year 2) | 2023-24 (year 3) |
|---|----------------------------|----------------------------|----------------------------|
| Estimated Beginning Balance, July 1 | \$27,875,069 | \$29,072,522 | \$28,497,983 |
| Total Revenues | \$88,744,967 | \$88,998,594 | \$89,274,323 |
| Total Expenditures | \$87,547,514 | \$89,573,134 | \$90,632,349 |
| Net Increase (Decrease) | \$1,197,453 | (\$574,540) | (\$1,358,026) |
| Ending Balance, June 30 | \$29,072,522 | \$28,497,983 | \$27,139,957 |
| Reserve Level | 31.12% | 29.78% | 27.93% |



Expenditures by Program

School Sites

| Program | Program Description | 2019-20 Actuals | 2020-21 Estimated Actuals | 2021-2022 Budget |
|--------------------|---|-----------------|---------------------------|------------------|
| 0100 | Site: School Allocation | 339,995 | 404,090 | 400,775 |
| 0214 | Targeted Student Support Program (TSSP) | 300,055 | 405,732 | 401,734 |
| 0222 | Science PRG: Middle School Science Equipment | 5,861 | 14,139 | 10,000 |
| 0235 | After School Program: Enrichment | 20,690 | 32,970 | 32,740 |
| 0236 | After School Sports & Electives - Middle School | 94,836 | 105,164 | 30,000 |
| 0237 | MVEF Athletics | 0 | 0 | 100,000 |
| 0302 | Parent Engagement | 30,380 | 106,521 | 104,349 |
| Grand Total | | 791,817 | 1,068,616 | 1,079,598 |

Special Education Department

| Program | Program Description | 2019-20 Actuals | 2020-21 Estimated Actuals | 2021-2022 Budget |
|--------------------|--|-------------------|---------------------------|-------------------|
| 0350 | Special Education Program (SPED) | 13,507,266 | 12,865,256 | 14,201,893 |
| 0351 | Home and Hospital Education | 12,197 | 18,350 | 18,045 |
| 0355 | Medi-Cal Billing Option | 241,214 | 55,000 | 28,407 |
| 0362 | SPED: Preschool | 44,914 | 55,672 | 54,435 |
| 0364 | SPED: Mental Health | 226,565 | 797,543 | 312,026 |
| 0365 | SPED: IDEA Preschool Staff Development | 4,989 | 500 | 485 |
| 0368 | SPED: Personnel Staff Development | 4,868 | 5,000 | 8,000 |
| 0381 | SPED: Non-public School (NPS) | 871,230 | 1,106,651 | 1,076,651 |
| Grand Total | | 14,913,243 | 14,903,972 | 15,699,942 |



Education Services

| Program | Program Description | 2019-20 Actuals | 2020-21 Estimated Actuals | 2021-2022 Budget |
|--------------------|---|--------------------|---------------------------------|---------------------|
| 0200 | Department of Education Services | 1,029,633 | 1,124,137 | 1,235,062 |
| 0204 | Professional Development | 179,417 | 94,414 | 171,642 |
| 0205 | Academic Curriculum Materials | 911,871 | 2,000,022 | 577,509 |
| 0207 | Science Plan Professional Development | 126,233 | 192,667 | 191,000 |
| 0209 | Instructional Coaching | 846,341 | 1,065,229 | 1,288,006 |
| 0210 | Begin Teacher/Admin Support (BTSA) | 450,868 | 403,562 | 386,729 |
| 0215 | TSSP: Engagement Facilitator | 851,560 | 881,576 | 905,466 |
| 0216 | TSSP: RTI Intervention Program | 1,616,073 | 1,745,943 | 1,822,416 |
| 0217 | Summer School Program | 23,201 | 31,257 | 115,075 |
| 0218 | Academic at Risk | 406,646 | 535,303 | 614,737 |
| 0221 | Science PRG: ES Sci Matl (Hands on Sci Kit) | 7,353 | 0 | 25,000 |
| 0223 | Science PRG: Living Classroom | 83,250 | 85,000 | 85,000 |
| 0224 | Science PRG: Environmental Education | 50,333 | 40,445 | 53,000 |
| 0225 | Science Camp: Grade 5 - Walden West | 152,435 | 24,805 | 187,907 |
| 0226 | Science Camp: Grade 8 - Yosemite | 298,037 | 213,065 | 213,065 |
| 0230 | Physical Education: Grades 1-5 | 837,775 | 874,382 | 848,750 |
| 0234 | After School Education and Safety (ASES) | 744,617 | 721,244 | 699,337 |
| 0238 | MVEF Wellness | 0 | 0 | 25,000 |
| 0242 | Musical Instruments and Repair - Elementary | 5,073 | 9,247 | 6,600 |
| 0243 | Musical Instruments and Repair - Middle | 3,889 | 21,511 | 15,400 |
| 0244 | Art Program | 623,791 | 775,984 | 747,990 |
| 0245 | Music Program | 813,390 | 801,175 | 768,900 |
| 0411 | Library/Media Services Program | 580,187 | 549,634 | 587,299 |
| Grand Total | | 10,641,973 | 12,190,602 | 11,570,890 |



English Language Learners

| Program | Program Description | 2019-20 Actuals | 2020-21 Estimated Actuals | 2021-2022 Budget |
|--------------------|--|------------------------|----------------------------------|-------------------------|
| 0250 | Title I Program: Student Support | 451,493 | 583,225 | 284,712 |
| 0252 | Title I-McKinney-Vento Homeless Assistance | 30,474 | 46,243 | 37,758 |
| 0300 | English Learners Program | 590,613 | 389,717 | 414,442 |
| 0301 | English Learner Testing | 144,623 | 172,400 | 161,008 |
| 0302 | Parent Engagement | 12,684 | 0 | 2,174 |
| 0305 | English Language Development (ELD) | 55,097 | 126,637 | 105,000 |
| 0310 | Title III Program: Immigrant Ed | 43,508 | 35,944 | 47,280 |
| 0311 | Title III Program: Limited English Proficiency | 79,993 | 51,918 | 44,997 |
| 0312 | Title IV : Student Support and Academic Enrichment | 0 | 43,706 | 39,271 |
| Grand Total | | 1,408,485 | 1,449,790 | 1,136,642 |

Administrative Services

| Program | Program Description | 2019-20 Actuals | 2020-21 Estimated Actuals | 2021-2022 Budget |
|--------------------|--|------------------------|----------------------------------|-------------------------|
| 0110 | Site: Yard Supervision | 394,765 | 455,691 | 831,076 |
| 0400 | Administration Services Department | 1,192,050 | 1,169,892 | 1,272,150 |
| 0401 | Regular Education Program | 26,686,522 | 25,787,832 | 26,938,411 |
| 0412 | Middle School Counselors & CHAC | 605,684 | 620,032 | 667,402 |
| 0415 | School Site Office Staff | 4,936,071 | 4,672,106 | 4,644,953 |
| 0421 | Substitute Teachers | 446,106 | 409,346 | 440,485 |
| 0425 | Health & Safety (Workers Compensation) | 760 | 1,700 | 2,500 |
| 0435 | Student Health Program/Nurses | 455,705 | 468,284 | 451,088 |
| 0440 | Employee Negotiations | 47,980 | 54,600 | 39,832 |
| Grand Total | | 34,765,643 | 33,639,483 | 35,287,897 |



Business Services

| Program | Program Description | 2019-20 Actuals | 2020-21 Estimated Actuals | 2021-2022 Budget |
|--------------------|---|------------------------|----------------------------------|-------------------------|
| 0000 | Vacation Payout | 0 | 201,795 | 201,795 |
| 0500 | Business Services Department | 633,366 | 590,816 | 611,350 |
| 0503 | District Operations (cost of doing business) | 1,976,263 | 2,164,099 | 2,233,499 |
| 0504 | Duplication (Copier) Expenses | 114,423 | 104,773 | 108,367 |
| 0510 | Facility Rentals & Leases | 0 | 54,180 | 54,180 |
| 0520 | Fiscal Services | 896,912 | 980,448 | 1,041,095 |
| 0521 | STRS on Behalf | 3,950,688 | 3,177,945 | 3,337,045 |
| 0522 | Other Post Employment Benefits (Employer Portion) | 328,987 | 444,747 | 444,747 |
| 0524 | Indirect Charge (reduce district operating cost) | (52,709) | (40,252) | (40,158) |
| 0559 | Sports Center at Middle Schools | 64,546 | 78,718 | 80,000 |
| Grand Total | | 7,912,476 | 7,757,269 | 8,071,920 |

Maintenance and Operation

| Program | Program Description | 2019-20 Actuals | 2020-21 Estimated Actuals | 2021-2022 Budget |
|--------------------|---|------------------------|----------------------------------|-------------------------|
| 0550 | Routine Maintenance & Operations Services | 4,513,202 | 4,571,339 | 4,965,122 |
| 0560 | Transportation: Home to School Routes | 629,748 | 583,985 | 598,442 |
| 0562 | SPED: Transportation (SH/OH) | 295,363 | 329,541 | 339,377 |
| Grand Total | | 5,438,313 | 5,484,865 | 5,902,941 |

Technology Department

| Program | Program Description | 2019-20 Actuals | 2020-21 Estimated Actuals | 2021-2022 Budget |
|--------------------|----------------------------------|------------------|---------------------------|------------------|
| 0570 | Technology Services Department | 1,814,862 | 2,022,591 | 2,286,034 |
| 0572 | Chromebook Replacements | 0 | 500,000 | 500,000 |
| 0580 | District Wide Software/Licensing | 470,022 | 450,000 | 515,000 |
| Grand Total | | 2,284,884 | 2,972,591 | 3,301,034 |

Superintendent and Board of Trustees

| Program | Program Description | 2019-20 Actuals | 2020-21 Estimated Actuals | 2021-2022 Budget |
|--------------------|---|------------------|---------------------------|------------------|
| 0600 | Office of the Superintendent | 938,164 | 932,569 | 919,169 |
| 0610 | Board of Trustees | 340,820 | 315,025 | 368,419 |
| 0620 | Public Relations | 369,526 | 427,203 | 501,358 |
| 0631 | Strategic Plan | 0 | 61,650 | 150,000 |
| 0640 | Board Election | 89,803 | 95,000 | 90,000 |
| 0650 | District Health & Safety (Emergency Preparedness) | 18,984 | 88,332 | 30,800 |
| 7388 | COVID-19 Pandemic / SB 117 | 1,817,137 | 7,106,838 | 1,021,730 |
| Grand Total | | 3,574,434 | 9,026,617 | 3,081,476 |

2021-22 Projected – Other Funds

| Fund Title | Beginni ng Balance | Revenue S | Contribution from General Fund | Expenditu res | Ending Balanc e |
|--|-----------------------------------|----------------------|---|--------------------------|--------------------------------|
| 12 Preschool | 0 | 1,287,160 | 598,914 | 1,886,074 | 0 |
| 13 Food Service | 249,752 | 1,869,200 | 816,260 | 2,685,460 | 249,752 |
| 20 Postemploye nt Benefits | 6,819,952 | 60,000 | 1,000,000 | 0 | 7,879,952 |
| 21 Capital Projects | 42,706,02 6 | 174,000,000 | 0 | 216,589,774 | 116,252 |
| 25 Developer Fees | 3,470,777 | 498,500 | 0 | 0 | 3,969,277 |
| 40 Special Reserve for Capital Projects | 1,286,337 | 0 | 0 | 628,942 | 657,395 |