



Mountain View  
Whisman  
School District

# 2022-2023 Second Interim Budget Report

March 16, 2023





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# Strategic Plan

# Strategic Plan 2027

## Goal Area 5

- Equitable distribution of resources that support student success.
- Goal 5a: Ensure facilities and resources equitably serve all students.

# Reserve Level and Balanced General Fund

## **Board Resolution 1664.1/18 (January 4, 2018)**

A balanced general fund shall be defined as the unrestricted general reserve level in the third year of any Board-enacted budget adoption or interim budget report falls within the range of 17%-20%, and may include deficit spending in any or all of the three years included in the multi-year projection.



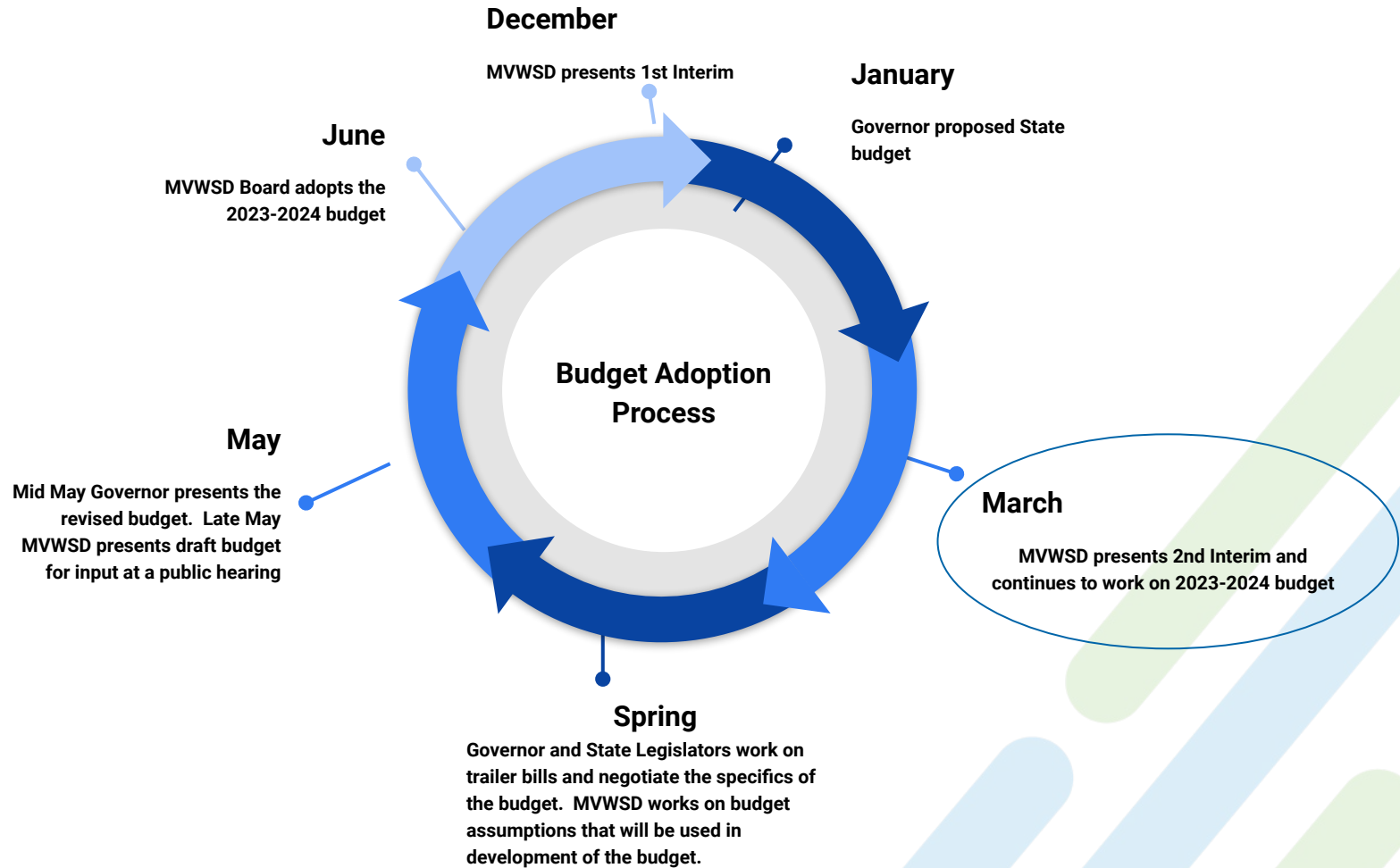
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# 2022-2023 Second Interim Report

# Budget Process

- The District is required twice during the year to certify the revenues and expenditures of the current year.
  - The First Interim Report reflects activities for July 1 – October 31 and is adopted by December 15.
  - – The Second Interim Report reflects activities for July 1 – January 31 and is adopted by March 17.

# Budget Adoption Process



# Unrestricted and Restricted Categories

- **Unrestricted Revenues/Expenditures**
  - Discretionary funding used for general operations, all ongoing expenses, and shortfalls in other funds such as Special Education and Transportation (LCFF Sources/Community-Funded, Lease Revenue, Lottery).
- **Restricted Revenues/Expenditures**
  - Non-discretionary revenue used for specific expenditures for which the funding is intended (Special Education, Title I, II, III, ASES)
- **Reserves**
  - The “unrestricted ending balance” of Fund 01 used to fund “economic uncertainty” and one-time expenses.





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# General Fund

# 2022-2023 Second Interim Budget Report

## Fund 01 General Fund: Highlights of Changes

- Assessed Value from 9% to 9.8% \$468,280
- Unsecured property tax increased by \$390,000
- All other State and revenue state and Federal \$738K
- \$4,000,000 to Fund 40 Special Reserves for Capital Projects
- Decrease on contribution to Special Education and MOT 241K
- Decrease on projected salary and benefits \$416K

# 2022-2023 Second Interim Budget Report

## Fund 01 General Fund: Unrestricted/Restricted

	Unrestricted Programs	Restricted Programs	Combined
<b>Estimated Beginning Balance, July 1, 2022</b>	\$30,888,589	\$7,901,165	\$38,789,754
<b>Total Revenues</b>	\$63,570,225	\$46,754,280	\$110,324,505
<b>Total Expenditures</b>	\$63,464,103	\$44,919,835	\$108,383,938
<b>Net Increase/(Decrease)</b>	\$106,122	\$1,834,445	\$1,940,567
<b>Ending Balance, June 30, 2023</b>	\$30,994,711	\$9,735,610	\$40,730,321

**Reserve Level**  
**28.60%**

(Unrestricted Ending Balance divided by Total Combined Expenditures)

# Second Interim Multi Year Projection

	2022-2023 (Year 1)	2023-2024 (Year 2)	2024-2025 (Year 3)
<b>Beginning Balance, July 1</b>	<b>\$38,789,754</b>	<b>\$40,730,321</b>	<b>\$33,137,792</b>
<b>Total Revenues</b>	\$110,324,505	\$100,934,500	\$101,133,222
<b>Total Expenditures</b>	\$108,383,938	\$108,527,029	\$108,250,380
<b>Net Increase/(Decrease)</b>	\$1,940,567	(\$7,592,529)	(\$7,117,157)
<b>Ending Balance, June 30</b>	<b>\$40,730,321</b>	<b>\$33,137,792</b>	<b>\$26,020,634</b>
<b>Reserve Level</b>	<b>28.60%</b>	<b>23.06%</b>	<b>17.11%</b>

# Current Property Tax Growth

Month Role	23-24
<b>JULY</b>	2.40%
<b>AUGUST</b>	2.63%
<b>SEPTEMBER</b>	2.99%
<b>OCTOBER</b>	2.96%
<b>NOVEMBER</b>	2.93%
<b>DECEMBER</b>	3.14%
<b>JANUARY</b>	3.32%
<b>FEBRUARY</b>	3.42%
<b>MARCH</b>	<b>3.65%</b>
<b>APRIL</b>	
<b>MAY</b>	
<b>JUNE</b>	

# Key Assumptions for MYP

- 9.8% percent AV growth for 2022-23, 3% for 2023-2024 and 2% 2024-2025
- 5% for health and welfare
- No revenue from Shoreline JPA in years out
- Retirement contributions
  - Based on School Services Dartboard the MYP uses :
    - STRS 19.10% year 2, 19.10% year 3
    - PERS 27% year 2, 28.10% year 3
    - STRS \$7,082,315 and PERS \$3,563,351 for 22-23

# Possible Adjustments

- If AV growth comes in higher our reserves could increase.
- Transportation reimbursement program
- Current projection for TK cost is:  
\$477,356 Salary and Benefits FY 2023-24  
\$482,010 Salary and Benefits FY 2024-25



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# Other Funds



# Summary of Other Funds

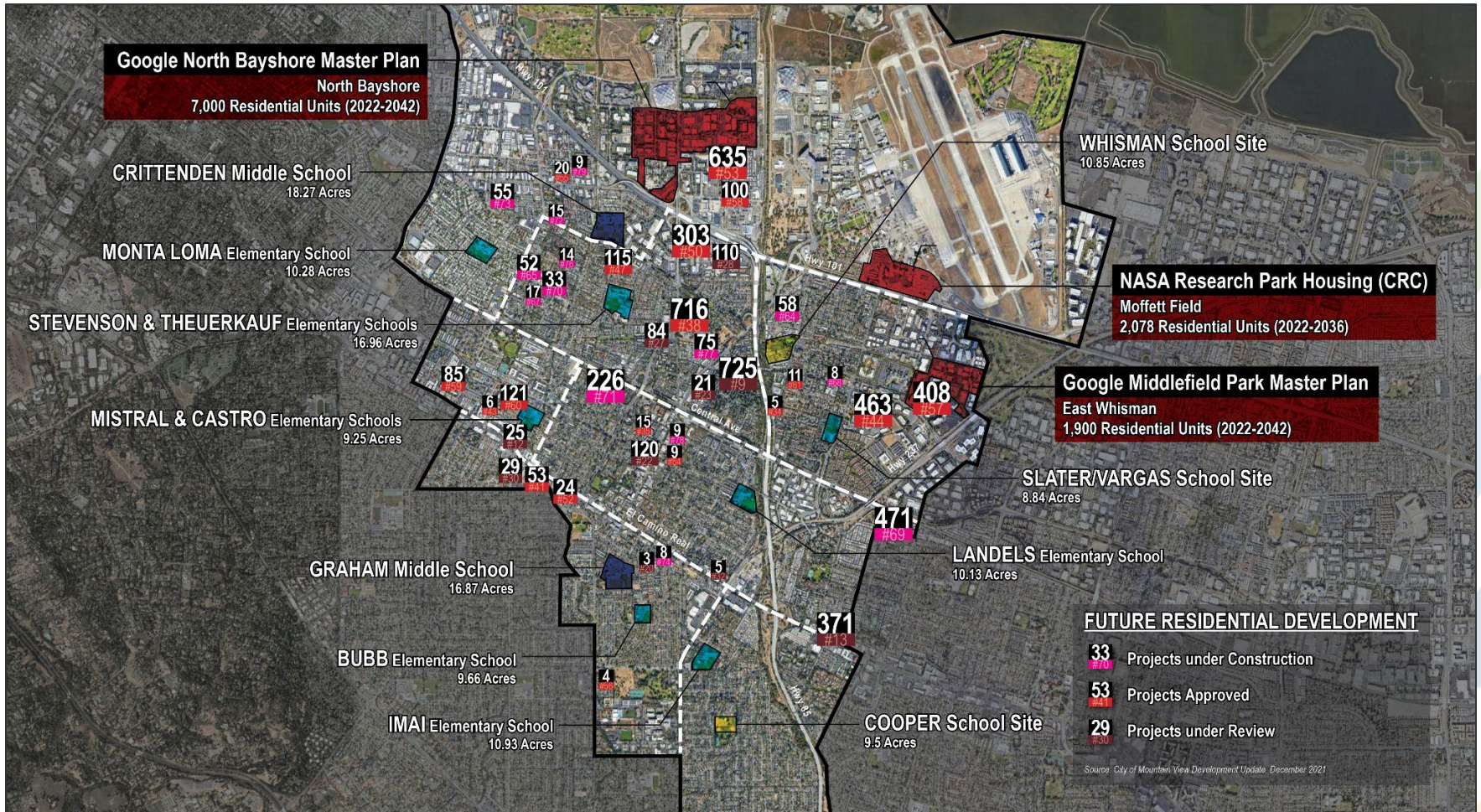
Fund Title	Beginning Balance	Contribution From General Fund/Other source*	Revenue	Expenditures	Projected Ending Balance
12 Preschool	\$74,055	(\$484,616)	\$1,973,782	\$2,532,454	\$0
13 Food Service	\$249,384	\$0	\$4,131,383	\$4,144,313	\$236,454
20 Postemployment Benefits	\$6,694,635	\$0	\$214,767	\$0	\$6,909,402
21 Capital Projects	\$17,022,620	\$174,000,000*	\$3,677,509	\$194,589,543	\$110,586
25 Developer Fees	\$5,318,680	\$0	\$2,178,921	\$140,000	\$7,357,602
40 Special Reserve for Capital Projects	\$2,315,632	(\$4,000,000)	\$19,701	\$386,953	\$5,948,380



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# Considerations for the Future

# Totality of all approved projects in Mountain View



# Current Long Term Growth-Regardless of the student generation rate used it is clear more students are coming

	Capacity		Existing Enrollment		Additional Enrollment (Long-Term)			Projected Enrollment		Balance
	Maximum**	Realistic	SY2019 (Pre-Covid)	of Real Capacity	JSA*** (Feb 2022)	Moffett Field (Dec 2023)		Long-Term	of Real Capacity	
						Total	Excess/ (Deficit)			
<b>ELEMENTARY SCHOOLS (K-5)</b>										
Bubb	564	432	475	110%	6	-	6	481	111%	(49)
Castro	432	312	327	105%	32	-	32	359	115%	(47)
Huff (Imai)	572	488	546	112%	-	-	-	546	112%	(58)
Landels	616	504	446	88%	106	-	106	552	110%	(48)
Monta Loma	656	460	342	74%	1,248	225	1,473	1,815	395%	(1,355)
Theuerkauf	744	672	332	49%	194	-	194	526	78%	146
Vargas	516	492	293	60%	371	-	371	664	135%	(172)
Mistral*	512	392	379	97%	-	-	-	379	97%	13
Stevenson*	516	460	430	93%	-	-	-	430	93%	30
	5,128	4,212	3,570	85%	1,957	225	2,182	5,752	137%	(1,540)
<b>MIDDLE SCHOOLS (GR. 6-8)</b>										
Crittenden	1,148	1,008	647	64%	1,106	126	1,232	1,879	186%	(871)
Graham	1,288	1,176	861	73%	79	-	79	940	80%	236
	2,436	2,184	1,508	69%	1,185	126	1,311	2,819	129%	(635)
<i>Notes:</i>										
* Choice Schools										
** Maximum capacity includes classrooms committed to other programs (e.g., extended care, special education, preschool, ELA, MVEF).										
*** Based on City of Mountain View development data, including North Bayshore and East Whisman but excluding Moffett Field										

## LONG-TERM ENROLLMENT GROWTH SUMMARY

February 20, 2023

Prepared for:  Mountain View Whisman School District

Prepared by:  HMF PLANNERS  
plans for people

# Shoreline Funds

- The current JPA agreement pays less than 40% of MVWSD's and MVLA's assigned tax increment  
 This year's payout to MVWSD was \$5.3 vs. \$13.9 million
- Tax revenue is used for operating costs associated with students, without the RDA MVWSD would have \$3,000 more per student

	Current expiring agreement that diverts tax revenue from MVLA and MVWSD for development purposes	MVWSD receiving its full tax revenue from North Bayshore	Current agreement continues with additional students from North Bayshore
Per student expenditure	\$23,000	\$26,000	\$16,000

# If We Do Not Receive Funds From Shoreline

- For now we will not need to make cuts
- As more students come into the District we will need to start to make decisions on programs to ensure that we can have teachers in classrooms
- Extras like RTI, SCEFS, At Risk, and teacher coaching may not be possible
- The only way to avoid these cuts is for the district to receive it's full tax increment from the Shoreline area.

# Prioritizing Programs When New Students Arrive- No Current Action

- If we stopped using paper we would save 0.1% of our budget
- When it comes to prioritization, we will need to look at programs as well as cost saving options.



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# Prop 28 Funds-on Going



# Prop 28 Funding For Art and Music

- Outside of the LCFF formula so it will be provided to basic aid districts.
- Based on enrollment with 70% based on overall enrollment and 30% based on Title 1 enrollment.
- Schools must spend 80% of the money on teachers and aides, with the remainder of the funds earmarked for art supplies and materials.
- The funds are not easy to use without dipping into the general fund.

# Prop 28 Funding For Art and Music

- Funds are site based and will require a plan. Districts are unclear if the plan can be written with sites or if each site needs a plan.
- At this time we are looking for clarification regarding the requirements.
- These are a supplement not supplant funds.

# What Would Staffing Look Like?

	Enrollment Funding	Low Income Funding	Total Funding	80% for Sal & Ben	Estimated Teacher FTE	FTE Roundup
IMAI	46,743	1,683	48,426	38,741	0.26	0.50
BUBB	40,503	4,292	44,795	35,836	0.24	0.50
CRITTENDEN	60,358	11,529	71,887	57,510	0.39	0.50
DISTRICT OFFICE	1,021	-	1,021	817	0.01	0.50
LANDELS	45,836	6,227	52,063	41,650	0.28	0.50
MISTRAL	39,482	12,202	51,684	41,347	0.28	0.50
GRAHAM	95,302	19,271	114,573	91,658	0.62	1.00
VARGAS	35,057	5,217	40,274	32,219	0.22	0.50
CASTRO	30,179	17,335	47,514	38,011	0.26	0.50
MONTA LOMA	30,746	5,133	35,879	28,703	0.19	0.50
NPS	681	168	849	679	0.00	0.50
STEVENSON	49,580	2,104	51,684	41,347	0.28	0.50
THEUERKAUF	37,553	7,658	45,211	36,169	0.25	0.50
<b>Total</b>	<b>513,041</b>	<b>92,819</b>	<b>605,860</b>	<b>484,687</b>		<b>7.00</b>
Average Teacher Cost	147,388					
Total Number of Teacher	3.29					



# Prop 98 Considerations

- MVWSD is lucky to have have CSMA art and music for our elementary schools funded by MVEF
- Hiring stable part time teachers is almost impossible at the elementary level
- Part time teachers at the middle school may be an option
- Currently elementary teachers are required to be in the classroom during art and music.
- Some teachers/principals do not want more art and music during the school day because of the impact to instructional time

# Prop 28 Considerations

- There could be an option to pursue after school art and music as part of ELOP.
- Using an outside organization would allow more flexibility during the year and as funding changes
- Hiring full time teachers will have an impact on the general fund because we will need to pay for the cost to round up to to make an employee full time.



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# Art, Music, and Instructional Materials Discretionary Block Grant

# Art, Music, and Instructional Materials Discretionary Block Grant (AMDBG)

- One time funding allocated to districts to mitigate the impact of COVID.
- Can be used for anything that addresses the impact of COVID
- Early literacy instruction is a need identified by our data
- Staff is proposing that the \$2.8 million (AMDBG) be used in conjunction with the \$3.6 million from the Learning Recovery Emergency Block Grant to fund a director of Literacy and 6 teachers to focus on early literacy specifically at the schools where there are lower levels of literacy (ML, TH, CA, MI)

# Art, Music, and Instructional Materials Discretionary Block Grant

- The team of teachers would provide early literacy support to students for five years (until 2027-28).
- After five years the program would end or we could choose to continue it using the general fund.
- The Governors January Budget identified the AMDBG for potential reduction due to the passage of Prop 28. If the budget is reduced it may shorten the length of the program.





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# Feedback Requested

# Requested Feedback

## Prop 28 Funds

- Would the board like staff to pursue using an outside organization to support after school art and music as part of ELOP?

## Art, Music, and Instructional Materials Block Grant

- Would the board like staff to pursue an early literacy team using grant funds?

# Next Steps

- Board questions and discussion
- Staff recommends approval of the 2022-2023 Second Interim Budget Report as presented
- 2023-24 Budget and LCAP Development - Spring
- 2023-24 Budget and LCAP Hearing on June 2
- 2023-24 Budget Adoption on June 16