



Mountain View  
Whisman  
School District

# Budget Adoption 2018-2019 Public Hearing

31 May 2018



# Budget Adoption Process

- January: Governor releases proposed 2018-2019 State Budget
- March 1: Review assumptions used to build budget
- March/April: Build budget internally; site/department meetings
- April 5: Approve assumptions
- May 17: Review Governor's revisions to proposed 2018-2019 budget; finalize any changes to District budget
- **May 31: Public hearing on Budget Adoption**
- Jun 14: Adopt District's 2018-2019 Budget



Mountain View  
Whisman  
School District

# From Second Interim to Estimated Actual

# 2017-2018

## From Second Interim to Estimated Actual

- What's changed?

- Revenues, expenditures, ending balance and reserve levels all have significant changes
- Resulting in the ending balance of 2017-2018 of \$1,673,578 more than estimated in March

- Why?

- Miscalculation: Internal working copy of a projected 2018-2019 budget was inaccurate and was the catalyst of an in-depth review of both current and future years. We caught the error and used it as an opportunity to review and rethink.
- Assessed Valuation: Property tax growth was below the average of the past three years, and remains at 4.3% as of May 1, 2018  
(May 1 of 2017-5.51%; 2016-9.79%; 2015-7.86%)

# 2017-2018: Changes Details

## From Second Interim to Estimated Actual

- Revenues – increase \$253,821
  - Minor increases in revenue
  - Increase in donations
  - Change to County Special Education funding
- Expenditures – decrease \$1,419,757
  - Program-by-program to review current budgeted expenditures
  - 2017-2018 current year expenditures reduced by approximately \$1.2M
  - Categories of reductions: unspent personnel costs and curriculum materials

# 2017-2018: Changes Details

## From Second Interim to Estimated Actual

- Ending Balance

- Increase due to added revenues and decreased expenditures
- Increase of \$1.673M

- Reserves

- Higher unrestricted ending balance results in higher ending reserve
- Increase of 2.7%

# 2017-2018

## From Second Interim to Estimated Actual

	<b>2017-2018 Second Interim</b>	<b>2017-2018 Estimated Actual</b>	<b>Variance</b>
<b>Estimated Beginning Balance, July 1, 2017</b>	<b>\$25,129,405</b>	<b>\$25,129,405</b>	<b>\$0</b>
<b>Total Revenues</b>	\$73,288,352	\$73,542,173	\$253,821
<b>Total Expenditures</b>	\$74,162,411	\$72,742,654	<b>(\$1,419,757)</b>
<b>Net Increase/(Decrease)</b>	<b>(\$874,059)</b>	\$799,519	\$75,540
<b>Ending Balance, June 30, 2018</b>	<b>\$24,255,346</b>	<b>\$25,928,924</b>	<b>\$1,673,578</b>
<b>Reserves</b>	<b>31.2%</b>	<b>33.9%</b>	<b>2.7%</b>

(Unrestricted Ending Balance divided by Total Combined Expenditures)



Mountain View  
Whisman  
School District

# 2018-2019 Assumptions



# 2018-2019 Budget Adoption

## MVWSD Assumptions

Item/Topic	Final Board Action May 17, 2018		
	2018-2019 (Year 1)	2019-2020 (Year 2)	2020-2021 (Year 3)
<b>Core Assumptions</b>			
Enrollment	5197	5197	5197
ADA	4989	4989	4989
Unduplicated Count	2153	2153	2153
Unduplicated Percentage	41.43%	41.43%	41.43%
COLA	2.71%	2.57%	2.67%
Assessed Valuation Growth	7%	5%	3%
Benefits Increase	5%	5%	5%
PERS	18.062%	20.80%	23.50%
STRS	16.28%	18.13%	19.10%
Routine Maintenance (3% of General Fund expenditures required)	3%, plus 2%	3%, plus 2%	3%, plus 2%

# 2018-2019 Budget Adoption

## MVWSD Assumptions

Item/Topic	Final Board Action May 17, 2018		
	2018-2019 (Year 1)	2019-2020 (Year 2)	2020-2021 (Year 3)
<b>Core Assumptions</b>			
Site Turnaround Program	78,943	0	0
Strategic Plan Initiatives	0	0	0
One-time Discretionary	\$1,706,477	0	0
Sheltered Instruction Observation Protocol (SIOP) (all schools)	\$140,000	\$130,000	\$80,000
K-5 Expanding Language Through Science Program (summer program)	0	0	0
Parent Engagement Parent Institute for Quality Education (PIQE), Foothill Engagement Institute (FEI), School Linked Services (SLS)	\$100,000	\$100,000	\$100,000
Expanded After School Program (increase after school programs at all schools)	0	0	0

# 2018-2019 Budget Adoption

## MVWSD Assumptions

Item/Topic	Final Board Action May 17, 2018		
	2018-2019 (Year 1)	2019-2020 (Year 2)	2020-2021 (Year 3)
<b>Core Assumptions</b>			
Elementary Coach – Math	\$115,000	\$117,300	\$119,646
Curriculum Materials Annual replenishment	450,000	450,000	450,000
Curriculum Adoption (Yr 2-Social Studies, Yr 3-Science)		400,000	800,000
Slater Elementary School *Principal-12 months-full time **Secretary/Custodians-1 month, (Positions to full time in 2019-2020)	Principal*, Secretary/Custodians** \$207,460	Secretary/Custodians**; Clerk, Instr Coach, RTI, SCEF, Library Clerk, Food Service \$754,200	Personnel costs included in position control \$940,000
Middle School Schedule (Staffing changes; additional 4 FTE)	\$460,000	\$469,200	\$478,584

# 2018-2019 Budget Adoption

## MVWSD Assumptions

Item/Topic	Final Board Action May 17, 2018		
	2018-2019 (Year 1)	2019-2020 (Year 2)	2020-2021 (Year 3)
<b>Core Assumptions</b>			
Elementary Staffing Formula (Pending staffing needs with enrollment changes, reduce current staffing allocation by 8 teachers)	(\$800,000)	(\$816,000)	(\$832,320)
Measure B Parcel Tax	\$2,957,000	\$2,957,000	\$2,957,000
Fund 40 to Fund 01 Transfer (excess lease revenue beyond repayment of COP)	\$1,094,000	\$1,512,043	\$1,672,627



Mountain View  
Whisman  
School District

# From Estimated Actual to 2018-2019 and Multi-Year Projection

# 2018-2019 Budget Adoption

## From Estimated Actual to 2018-2019 Adoption

- 2017-2018 Estimated Actual ending balance is used as the 2018-2019 beginning balance
  - Adjustments to 2017-2018 revenues and expenditures increased the estimated ending balance by \$1,673,578
- Impact on 2018-2019
  - Eliminated or reduced planned expansion of programs and expenditures for 2018-2019 and MYP totaling approximately \$2.5M

# 2018-2019 Budget Adoption

## 2018-2019 Revenues and Expenditures

	<b>Unrestricted Programs</b>	<b>Restricted Programs</b>	<b>Combined</b>
<b>Estimated Beginning Balance, July 1, 2018</b>	<b>\$24,669,335</b>	<b>\$1,259,588</b>	<b>\$25,928,923</b>
<b>Total Revenues</b>	\$46,667,249	\$28,196,723	\$74,863,972
<b>Total Expenditures</b>	\$45,736,185	\$28,759,016	\$74,495,201
<b>Net Increase/(Decrease)</b>	\$931,064	<b>(\$562,293)</b>	\$368,771
<b>Ending Balance, June 30, 2019</b>	<b>\$25,600,399</b>	<b>\$697,295</b>	<b>\$26,297,694</b>

**Reserve Level**

**34.4%**

(Unrestricted Ending Balance divided by Total Combined Expenditures)

# 2018-2019 Budget Adoption

## Multi-Year Projection (MYP)

	<b>2017-2018 Estimated Actual</b>	<b>2018-2019 (Year 1)</b>	<b>2019-2020 (Year 2)</b>	<b>2020-2021 (Year 3)</b>
<b>Beginning Balance, July 1, 2018</b>	<b>\$25,129,405</b>	<b>\$25,928,924</b>	<b>\$26,297,694</b>	<b>\$25,669,568</b>
<b>Total Revenues</b>	\$73,542,173	\$74,863,972	\$76,506,465	\$78,715,307
<b>Total Expenditures</b>	\$72,742,654	\$74,495,201	\$77,134,591	\$79,139,218
<b>Net Increase/(Decrease)</b>	\$799,519	\$368,771	<b>(\$628,126)</b>	<b>(\$423,911)</b>
<b>Ending Balance, June 30, 2019</b>	<b>\$25,843,924</b>	<b>\$26,297,694</b>	<b>\$25,669,568</b>	<b>\$25,245,657</b>

**Reserve Level**

**33.9%**

**34.4%**

**33.1%**

**31.9%**





Mountain View  
Whisman  
School District

# Considerations for the Future

# 2018-2019 Budget Adoption

## Considerations for Future

- Changing needs of students and families
- Local assessed value and property tax growth
- Employee negotiations
- Enrollment and boundary implementation – keeping/installing portables at selected sites
- Continued growth in Mountain View housing



Mountain View  
Whisman  
School District

# Next Steps

# 2018-2019 Budget Adoption

## Next Steps

- May 31 Board Meeting
  - Public Hearings and Review of...
    - LCAP
    - Education Protection Account (EPA)
    - Budget, including updated multi-year projection
- June 14 Board Meeting
  - Board Action/Approval of...
    - LCAP
    - Education Protection Account (EPA)
    - Budget