

"User-Friendly" Budget

Board of Trustees

Laura Blakely, Trustee Devon Conley, Trustee José Gutiérrez, Jr., Trustee Ellen Wheeler, Trustee Tamara Wilson, Trustee

Superintendent

Ayindé Rudolph, Ed.D.

Chief Business Officer (Interim)

Ron Wheelehan

Director/Fiscal Services

Bharathi Lakshmanan

7 March 2019

2018 - 2019

Second Interim Budget Report Executive Summary

The Budget Timeline

The budget process of a school district requires the district to produce and adopt a budget by June 30 for the upcoming year. The Board is required to certify twice each year that the district is able to meet its financial obligations during the year. The two intermediary reports afford the district the opportunity to adjust the budget's revenues and expenditures based on the current climate and events. The First Interim Report reflects activities for July 1 – October 31 and is adopted by December 15. The Second Interim Report covers July 1 – January 31 and is adopted by March 15. By September 15, the district publishes the Unaudited Actual based on July 1 – June 30 of the previous year.

2018-2019 First Interim Budget Report Highlights

The projected General Fund Unrestricted ending balance for 2018-2019 is \$21,509,148, which is a 26.7% reserve, with total revenues at \$76,322,396 and total expenditures at \$80,555,489. The District is planning an operational deficit of \$4,233,093.

Highlights of Changes from the First Interim Budget in December 2018 to the Second Interim in March 2019

- 1. The adopted budget included an assessed valuation growth of 7%. The 2018-2019 property tax growth updated on February 1, 2019 is at 5.99%, up from 4.26% in August. The final property tax growth resulted in approximately \$437,188 reduction in revenues from Adopted Budget to Second Interim.
- 2. The cost of \$136,000 for one-time 1% Off-Salary schedule bonus for CSEA has been included in the Second Interim.
- 3. Current year closing of unfilled positions resulted in offsetting new expenditures with a net savings of \$250,000.
- 4. The budgeted expenditures and revenue increased \$169,000 of site donations since the First Interim.
- 5. The decisions for reductions made at the February 7, 2019 Board meeting are reflected in the Second Interim Budget Report for the subsequent 2 budget years, meaning those reductions are in place for the 2019-2020 and 2020-2021 school years.

Next Steps

Deficit-spending has been common over recent years, as the District at various reporting periods budgeted expenditures greater than revenues. The double-digit assessed valuation growth each year has slowed and the District must slow is expenditure growth. Given the reduction in the primary source of revenue growth and the continued increase in expenditures, it is imperative the District take steps to correct the recent trend. The District has started a process to identify the priorities of the District expenditures to narrow the annual deficit spending and close the operational gap for each year.

Recommendation

The presented 2018-2019 Second Interim Budget Report reflects the changing priorities of the District aligning to the Strategic Plan 2021. Staff recommends the Board of Trustees adopts the 2018-2019 Second Interim Budget Report as presented.

Ron Wheelehan Chief Business Officer (Interim)

MVWSD 2018 - 2019 7 March 2019 Second Interim Budget Report

General Fund Summary

	Unrestricted Programs	Restricted Programs	Combined
Beginning Balance, July 1, 2018	\$24,570,380	\$2,459,680	\$27,030,060
Total Revenues	\$45,569,401	\$30,752,995	\$76,322,396
Total Expenditures	\$48,630,633	\$31,924,856	\$80,555,489
Net Increase/(Decrease)	(\$3,061,232)	(\$1,171,861)	(\$4,233,093)
Ending Balance, June 30, 2019	\$21,509,148	\$1,287,819	\$22,796,967

Reserve Level

26.7%

(Unrestricted Ending Balance divided by Total Combined Expenditures)

Second Interim Budget Report 2018-2021 Multi-Year Projection (MYP)

	2018-2019 (Year 1)	2019-2020 (Year 2)	2020-2021 (Year 3)
Beginning Balance, July 1	\$27,030,060	\$22,796,967	\$18,531,763
Total Revenues	\$76,322,396	\$73,321,007	\$74,892,735
Total Expenditures	\$80,555,489	\$77,586,211	\$78,546,306
Net Increase/(Decrease)	(\$4,233,093)	(\$4,265,204)	(\$3,653,571)
Ending Balance, June 30	\$22,796,967	\$18,531,763	\$14,878,192
Reserve Level	26.7%	22.8%	17.7%

Revenues - Summary

	2018-2019 Second Interim	First	Budget	2017-2018 Actual	Second		Budget	2016-2017 Actual
Fund 01 - General Fund - Unrestricted Resources								
Unrestricted Resources	45,569,401	44,913,273	46,667,249	43,356,866	43,480,357	43,469,553	39,677,019	40,646,721
Total Unrestricted Resources	45,569,401	44,913,273	46,667,249	43,356,866	43,480,357	43,469,553	39,677,019	40,646,721
Fund 01 - General Fund - Restricted Resources								
Federal Resources	2,129,121	2,270,489	1,877,178	1,692,760	1,854,796	1,841,653	1,822,611	2,394,188
State Resources	16,608,685	16,578,805	15,649,086	17,298,189	15,927,556	15,111,281	14,719,555	13,543,813
Local Resources	12,015,189	11,873,181	10,670,459	11,854,208	12,025,643	11,866,285	10,421,887	10,141,419
Total Restricted Resources	30,752,995	30,722,474	28,196,723	30,845,157	29,807,995	28,819,219	26,964,053	26,079,420
Total Revenue - Unrestricted and Restricted	\$ 76,322,396	\$ 75,635,747	\$ 74,863,972	\$ 74,202,023	\$ 73,288,352	\$ 72,288,772	\$ 66,641,072	\$ 66,726,141

Contribution to/from Unrestricted General Fund to/from Unrestricted/Restricted General Fund and Other Funds

Special Education (RS 6500)	11,146,985	11,146,985	10,400,184	10,891,756	9,797,750	9,971,652	9,630,598	8,811,256
Restricted Maintenance-Required (RS8150)	2,337,471	2,247,471	2,247,471	2,274,390	2,352,274	2,231,964	2,100,000	2,029,154
Restricted Maintenance-Additional (RS8150)	1,558,314	1,498,314	1,498,314	1,516,260	1,568,183	1,487,976	1,400,000	780,602
Stretch to Kindergarten	67,463	75,455	71,903	60,222	57,961	69,963	30,000	37,156
Shoreline Use for Preschool Food Service	90,000	90,000	-	-	-	-	-	-
Fund 12 Preschool	336,088	336,088	246,088	366,189	380,473	209,244	-	217,370
Fund 13 Food & Nutrition Services	382,514	398,514	282,733	268,716	712,322	371,831	248,512	189,822
Fund 21 Bond/Capital Projects	1,145,347	1,145,347	-	-	1,145,347	-	-	-
Fund 40 Excess Lease Revenue to Fund 01_	1,591,984	1,591,984	1,118,632	1,444,219	1,444,219	1,444,219	-	-
	\$ 18,656,166	\$ 18,530,158	\$ 15,865,325	\$ 16,821,753	\$ 17,458,529	\$ 15,786,849	\$ 13,409,110	\$ 12,065,360

MVWSD 2018 - 2019 7 March 2019 Second Interim Budget Report

Expenditures - Summary

	2018-2019 Second Interim	2018-2019 First Interim	Budget	2017-2018 Actual	Secondi	2017-2018 First Interim	2017-2018 Budget Adoption	2016-2017 Actual	2016-2017 Budget Adoption
Fund 01 - General Fund - Unrestricted Resources									
Unrestricted Resources	48,630,633	48,542,982	45,736,185	41,030,493	42,594,971	42,583,880	41,130,854	39,769,283	38,700,324
Total Unrestricted Resources	48,630,633	48,542,982	45,736,185	41,030,493	42,594,971	42,583,880	41,130,854	39,769,283	38,700,324
Fund 01 - General Fund - Restricted Resources									
Federal Resources	2,739,513	2,835,881	2,127,178	1,683,014	1,910,442	2,397,299	1,805,341	2,305,390	1,765,940
State Resources	17,739,721	17,736,140	15,961,379	16,340,244	16,224,311	16,032,623	15,459,053	13,660,948	13,509,496
Local Resources	11,445,622	11,403,400	10,670,459	13,247,617	13,432,687	13,274,693	11,212,063	10,825,170	11,065,189
Total Restricted Resources	31,924,856	31,975,421	28,759,016	31,270,874	31,567,440	31,704,615	28,476,457	26,791,509	26,340,625
Total Expenditures - Unrestricted and Restricted	\$ 80,555,489	\$ 80.518.402	\$ 74,495,201	\$ 72,301,367	\$ 74,162,411	\$ 74,288,495	\$ 69,607,311	\$ 66,560,792	\$ 65,040,949

Second Interim Budget Report Revenues - Details

Resource Number	e Resource Title	2018-2019 Second Interim		2018-2019 Budget Adoption	1 7017/=7018	2017-2018 Second Interim	2017-2018 First Interim		2016-2017 Actual	2016-2017 Budget Adoption
	Fund - Unrestricted Resources									
0000	Unrestricted Resources-Undesignated	40,252,430	39,751,663	41,619,255	40,988,157	41,415,636	41,566,388	37,924,103	38,410,676	34,968,757
0001	Unrestricted Resources - Supplemental Calculation	3,210,017	3,223,423	3,292,539	-	-	-	-	-	-
0120	Site: Donations-General	110,789	72,097	-	177,713	97,625	35,956	-	152,050	-
0130	Site: Donations-PTA	105,510	79,937	-	267,094	140,271	112,042	-	261,345	-
0131	Site: Donations - Music - Crittenden	93,414	4,147	-	84,118	72,878	16,099	-	76,562	-
0135	Site: Donations-Huff-Enrichment	-	-	-	-	-	-	-	5,080	-
0136	Middle School Sports Donations	23,245	8,600	-	37,055	14,890	10	-	-	-
0137	Middle School Sports Donations	591	-	-	-	-	-	-	-	-
1100	State Lottery: Unrestricted	779,462	779,462	756,461	808,698	750,002	750,002	739,728	751,947	719,817
1400	Education Protection Account (EPA)	993,944	993,944	998,994	994,030	989,056	989,056	1,013,188	989,060	991,588
	Contribution to Restricted Programs	-	-	-	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	_	_	-	-	.,,,,,,
	Total Unrestricted Resources	45,569,401	44,913,273	46,667,249	43,356,866	43,480,357	43,469,553	39,677,019	40,646,721	36,680,162
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Fund 01 - General	Fund - Restricted Resources									
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	Resources - Revenues									
3010	Title I Part A - Basic Grant	589,282	748,555	417,213	307,180	422,074	417,659	306,479	583,302	371,851
3310	SPED: IDEA Basic Entitlement	993,578	997,441	1,002,602	840,608	854,626	854,680	849,919	848,201	829,541
3311	SPED: Students in Private Schools	5,667	1,804	1,804	3,877	3,907	3,853	1,780	6,813	1,780
3315	SPED: IDEA Preschool Grant	47,973	47,973	52,000	52,000	51,892	51,892	60,933	60,932	56,215
3320	SPED: IDEA Preschool Local Entitlement	-	-	-	165,059	167,812	167,812	197,047	197,047	120,387
3327	SPED: IDEA Mental Health Services	50,003	50,003	50,253	49,919	49,919	49,909	49,696	49,696	49,275
3345	SPED: IDEA Preschool Staff Development	380	380	412	412	412	412	484	1,030	472
4035	Title II Part A - Teacher Quality	128,570	128,972	95,004	96,884	95,004	95,056	143,410	193,928	145,034
4127	Titlve IV Part A - Student Support/Academic Enrichmen	27,428	27,428	-	-	-	-	-	-	-
4201	Title III - Immigrant Education Program	37,378	37,378	30,410	30,432	30,410	27,785	26,169	47,344	15,652
4203	Title III - Limited English Proficiency Student Program	198,862	180,555	177,480	79,449	128,740	122,595	136,694	290,271	146,574
5640	Medi-Cal Billing Option	50,000	50,000	50,000	66,939	50,000	50,000	50,000	115,625	50,000
	Total Federal Resources	\$ 2,129,121	\$ 2,270,489	\$ 1,877,178	\$ 1,692,760 I	\$ 1,854,796	\$ 1,841,653	\$ 1,822,611	\$ 2,394,188	\$ 1,786,781
State Re	sources - Revenues									
6010	After School Education and Safety (ASES)	413,475	413,475	413,475	413,475	413,475	413,475	378,549	400,091	400,091
6230	Prop 39: California Clean Energy Jobs Act	-	-	-	1,015,347	1,015,347	-	-	-	-
6300	State Lottery - Instructional Materials	273,586	273,586	248,700	313,406	246,576	246,576	231,165	247,065	210,804
6500	Special Education, AB602	13,489,110	13,544,737	12,815,294	13,208,507	12,137,811	12,336,883	12,024,816	11,247,890	11,146,781
6512	SPED: Mental Health Services	264,990	264,990	266,093	265,437	264,324	264,324	259,366	260,412	258,449
7311	Classified Employees PD Block Grant	40,507	201,000	-	200, 101	201,021	-		-	200,110
7510	Title II,Part 24: Low Performing Students Block Grant	45,000	_	_	_	_	_	_	_	_
7690	STRS On-Behalf Pension Contribution	2,082,017	2,082,017	1,905,524	2,082,017	1,850,023	1,850,023	1,825,659	1,388,354	1,282,941
7 000	Total State Resources	, ,	\$ 16,578,805	\$ 15,649,086		\$ 15,927,556		\$ 14,719,555	\$ 13,543,813	\$ 13,299,066
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	esources - Revenues									
8150	Maintenance - Ongoing and Major (Contribution from Gen Fund)	3,895,785	3,745,785	3,745,785	3,790,650	3,920,457	3,719,940	3,500,000	2,809,756	3,852,946
9100	Parcel Tax: Measure B (2017-2025)	2,957,000	2,957,000	2,957,000	2,925,954	2,957,000	2,961,720	2,800,000	2,838,822	2,800,000
9120	Site: Donations-General		l		l	l		1		I I

MVWSD 2018 - 2019 7 March 2019 Second Interim Budget Report

Revenues - Details

Resource Number	Resource Title	2018-2019 Second Interim	First	Budget	2017-2018 Actual	i Second	2017-2018 First Interim	Budget	2016-2017 Actual	2016-2017 Budget Adoption
9130	Site: Donations-PTA									
9131	Site: Donations-CR-Music									
9135	Site: Donations-HU-Enrichment									
9512	Mountain View Education Foundation	631,761	631,761	631,761	639,893	637,393	641,793	747,899	734,749	747,899
9550	El Camino Hospital Community Benefit Health Care	206,777	206,777	190,488	190,488	190,488	190,488	190,488	196,286	227,238
9552	School Link Services	199,522	199,522	199,522	234,582	250,000	250,000	250,000	190,512	250,000
9570	Grant: Google	-	-	-	-	-	-	-	286,000	-
9580	Stretch to Kinder	67,463	75,455	71,903	60,222	57,961	90,000	59,500	68,494	59,500
9590	Shoreline Special Tax District	4,056,881	4,056,881	2,874,000	4,012,419	4,012,344	4,012,344	2,874,000	3,016,800	2,874,000
	Total Local Resources	\$ 12,015,189	\$ 11,873,181	\$ 10,670,459	\$ 11,854,208	\$ 12,025,643	\$ 11,866,285	\$ 10,421,887	\$ 10,141,419	\$ 10,811,583
	Total Restricted Resources	\$ 30,752,995	\$ 30,722,474	\$ 28,196,723	\$ 30,845,157	\$ 29,807,995	\$ 28,819,219	\$ 26,964,053	\$ 26,079,420	\$ 25,897,430

Prog Code	Program Title	2018-2019 Second Interim	2018-2019 First Interim	2018-2019 Budget Adoption	2017-2018 Actual	2017-2018 Second Interim	2017-2018 First Interim	2017-2018 Budget Adoption	2016-2017 Actual	2016-2017 Budget Adoption
Fund 01 - General Fu	nd - Unrestricted Resources									
	tricted Resources-Undesignated									
000	Unrestricted-Undesignated	628,602	644,602	528,821	641,676	1,092,795	1,346,769	486,299	407,192	614,444
100	Site: School Allocation	356,230	356,230	363,790	316,825	350,540	376,257	348,080	345,132	337,020
110	Site: Yard Supervision	361,478	412,204	298,000	285,208	383,521	383,521	269,613	218,277	231,377
200	Department of Education Services	1,021,882	1,018,739	977,261	867,093	952,688	934,122	200,010	821,189	790,320
202	Library/Media Services Program	-	-	-	-	-	-	390,234	-	-
203	Teacher Release Days Substitutes	110,160	110,160	110,160	86,842	107,327	107,327	107,327	_	_
204	Professional Development	308,000	408,000	408,000	129,088	456,552	656,552	467,770	121,024	569,775
205	Academic Curriculum Materials	-	-	-	-	-	3,422	29,107	506,971	1,396,900
206	Teach To One (TTO) Program	_	_	_	_	_	-	-	278,121	-
209	Instructional Coaching	1,634,707	1,651,741	1,491,956	405,634	714,112	730,951	1,230,674	1,186,138	1,038,837
210	Beginning Teacher/Adminstrator Support (BTS	415,407	415,594	407,440	239,098	203,954	192,482	30,000	7,947	30,000
211	Academic Turnaround Program	78,943	78,943	78,943	146,230	200,000	200,000	200,000	225,357	135,537
212	Independent Study Program (ISP)	-	-	-	-	-	-	49,395	-	-
214	Targeted Student Support Program (TSSP)	92,500	92,500	92,500	905,950	1,012,900	1,032,900	1,020,500	1,475,941	1,384,221
215	TSSP: Engagement Facilitator	-	2,500	2,500	792,188	789,915	736,541	842,289	706,121	752,883
216	TSSP: Response to Instruction (RTI) Program	_	-	_,=	-	-	-	1,569,621	398,855	738,176
217	Summer School Program	_	_	_	123,601	123,601	200,000	200,000	101,095	200,000
218	Academic at Risk	512,243	_	237,903	-	-	-	-	-	-
220	Science Program: Elementary	-	_	-	_	_	_	_	222,890	99,953
221	Science Program: Elementary Materials	1,000	1,000	1,000	_	1,000	1,000	_	-	-
222	Science Program: Middle School Equipment	-	-	-	_	1,000	1,000	_	_	_
223	Science Program: Living Classroom	_	_	_	_	-	-	_	9,000	_
224	Science PRG: Environmental Education	10,000	_	_	_	_	_	_	-	_
225	Science Camp: Grade 5 - Walden West	49,768	_	_	_	_	_	_	_	_
226	Science Camp: Grade 8 - Yosemite	129,642	_	184,453	_	_	_	20,876	105,685	_
233	After School Extended Learning	203,560	203,560	207,880	_	_	_		-	-
234	After School Education and Safety (ASES)	241,141	241,141	234,209	208,844	204,148	189,112	169,902	164,464	-
235	After School Program: Enrichment	, _	, -	-	-	-	-	-	(402)	-
236	After School Sports & Electives-Middle School	_	-	_	_	-	_	_	7,107	-
242	Musical Instruments and Repair - Elementary	10,000	10,000	_	_	_	_	_	-	_
243	Musical Instruments and Repair - Middle	90,000	90,000	_	_	_	_	_	_	_
244	Art Program	26,270	26,270	26,270	2,262	11,970	6,052	_	_	_
245	Music Program	· -	-	· -	5,918	6,052	6,052	-	-	_
300	English Learners Program	564,413	563,632	615,580	623,289	453,881	444,710	434,032	382,592	458,708
301	English Learner Testing (ELPAC)	120,000	120,000	120,000	89,471	120,000	120,000	-	-	-
302	Parent Engagement	-	-	100,000	-	-	-	-	-	-
305	English Language Development (ELD) (SIOP)	100,000	140,000	140,000	109,937	105,000	105,000	114,400	36,216	-
310	Title III Program: Immigrant Education	-	-	-	-	-	-	-	1,778	-
311	Title III Program: Limited English Proficiency	-	-	-	-	80,047	80,047	55,739	7,064	-
320	School Link Services	-	-	-	126,848	99,547	93,865	-	15,155	-
351	Home and Hospital Education	10,000	10,000	10,000	17,035	10,000	5,000	5,000	98	5,000
356	Medi-Cal Admin Activity Program (MAA)	· -	· -	33,525	17,745	33,212	12,198	12,310	11,691	29,159
400	Department of Administration Services	1,224,755	1,192,669	1,224,963	1,303,643	1,181,312	1,140,772	1,335,176	1,091,158	943,744
401	Regular Education Program	23,878,900	23,844,867	22,943,868	21,727,627	21,803,461	21,714,782	21,047,013	19,481,900	19,428,353
405	Independent Study Program	49,395	49,395	49,395	56,551	49,395	49,395	-	57,647	49,395
411	Library/Media Services Program	540,978	518,372	500,904	510,400	513,396	485,560	-	-	-
412	School Counseling/CHAC	249,900	249,000	-	-	· -	-	173,376	-	-
415	School Site Office Staff	4,390,638	4,377,213	3,834,753	3,577,664	3,534,485	3,482,299	3,447,953	3,161,205	2,998,816
420	Overloaded/Combination Classes Stipend	40,000	40,000	40,000	40,934	40,000	40,000	40,000	44,874	40,000

Prog		2018-2019 Second	2018-2019 First	2018-2019 Budget	2017-2018 Actual	2017-2018 Second	2017-2018 First	2017-2018 Budget	2016-2017 Actual	2016-201 Budge
Code	Title	Interim	Interim	Adoption	Actual	Interim	Interim	Adoption	Actual	Adoptio
421	Substitute Teachers	429,806	429,806	429,806	426,217	441,843	331,843	331,843	335,277	226,115
425	Health & Safety (Workers Compensation)	5,105	5,105	5,105	4,016	5,105	5,105	5,105	5,420	5,105
426	Employee Modified Work Status	-	-	-	-	-	77,689	78,085	22,452	-
430	Health Services	-	-	-	-	-	-	197,546	190,426	140,040
435	Student Health Program/Nurses	231,991	231,991	228,761	197,857	233,952	229,381	-	-	-
440	Employee Negotiations	14,600	14,600	44,600	3,425	44,600	44,600	44,600	2,000	44,600
500	Department of Business Services	583,160	525,260	495,079	499,506	461,321	469,847	524,617	531,080	612,93
503	District Operations (cost of doing business;utili	1,143,020	1,129,020	1,132,907	1,044,120	1,620,068	1,361,344	1,361,344	1,325,423	1,218,54
504	Duplication (Copier) Expenses	106,709	106,709	106,709	97,977	117,572	132,861	132,861	98,201	13,23
520	Fiscal Services	747,214	743,865	830,912	841,954	843,088	811,933	766,459	733,226	709,03
522	Other Post Employment Benefits (Employer Po	252,702	252,702	252,702	226,464	202,510	325,079	331,174	229,149	315,40
523	Retired Employees Benefits Program (Employe	202,702	202,702	202,702	220,404	202,510	525,075	331,174	223,143	515, 4 0
524		(205.062)	(220,001)	(220, 102)	(205 702)	(205 501)	(200 574)	(172 204)	-	_
	Indirect Cost Charge	(295,063)	(329,901)	(229,192)	(295,793)	(285,581)	(288,574)	(173,384)	-	- 4 40
525	Reimbursed MVEA President Release Time	-	-	-	-	-	-	-	-	1,40
527	Associated Student Body (ASB) Program	-	-	-	-	-	-	-	360	-
550	Routine Maintenance & Operations Services	-	218,313	-	-	-	-	-	-	-
559	Sports Centers at Middle Schools	73,260	73,260	70,464	70,347	70,464	70,464	-	-	-
560	Transportation: Home to School Routes	562,553	624,239	559,033	522,845	543,934	526,576	512,954	403,349	334,58
561	Transportation: Other Destinations	(24,568)	(24,254)	(29,254)	(26,574)	(29,254)	(37,252)	(38,426)	(28,505)	-
570	Technology Services	-	-	-	-	-	-	-	16,023	-
571	E-Rate Program	68,475	-	-	-	-	-	-	-	-
600	Office of the Superintendent	796,040	844,040	764,670	739,826	616,897	616,897	574,452	583,455	493,33
610	Board of Trustees (election November 2018)	224,304	264,196	264,207	183,975	174,931	174,931	175,000	192,662	179,00
620	Public Relations	374,541	366,636	343,265	311,310	339,395	335,848	236,622	190,986	226,19
630	Strategic Plan Fees for Creation and Reviews	-	-	-	-	12,000	12,000	12,000	18,127	10,00
631	Strategic Plan Initiatives/Implementation	_	_	_	241,507	185,400	185,400	185,400	272,054	450,00
640	Parcel Tax Planning Fees and Election	_	_	_	241,307	103,400	103,400	100,400	262,924	250,00
	_	20.000	20,000	20,000	24 460	22.000	22.000	22.000	·	•
650	District Health & Safety (Emergency Preparedr	20,000	20,000	20,000	21,468	23,000	23,000	23,000	17,283	28,41
700	Capital Projects Services	52,000	52,000	52,000	94,647	52,000	52,000	-	51,418	-
		42,816,360	42,415,920	40,605,848	38,562,694	40,309,056	40,338,660	39,377,938	37,052,272	37,530,58
Unrest	ricted Resources - Supplemental Calculation	1								
214	Targeted Student Support Program (TSSP)	393,100	393,100	430,600						
215	TSSP: Engagement Facilitator	1,020,895	1,011,599	976,153						
216	TSSP: Response to Instruction (RTI) Program	1,886,900	1,886,900	1,684,828						
217	Summer School Program	134,988	204,000	204,000						
	•	134,900	•	·						
218	Academic at Risk	- 0.405.000	421,840	79,301						
		3,435,883	3,917,439	3,374,882	-					
Site: D	onations-General									
120	Site: Donations-General	244,206	205,514	-	238,594	289,169	202,297	-	259,085	-
Site: D	onations-PTA									
130	Site: Donations-PTA	167,890	142,317	_	282,780	218,336	189,593	_	203,780	_
	onations-(specific purpose donations)	107,000	1 12,017		202,700	210,000	100,000		200,700	
		404.004	00.007		70.040	00.000	00.044		75 700	
	Site: Donations-Music - Crittenden	121,304	32,037	-	76,340	92,990	36,211	-	75,788	-
Site: D	onations-Huff-Enrichment									
135	Site: Donations-Huff-Enrichment	-	-	-	-	-	-	-	5,080	-
Site: D	onations - Middle School Sports									
	Site: Donations-Middle School Sports	70,993	56,348	_	67,357	92,941	78,061	_	_	_
	onations - ELAC	. 3,000	33,313		0.,001	02,011	. 3,331			
		504								
137	Site: Donations - ELAC	591	-	-	-	-	-	-	-	-
	ottery: Unrestricted		<u> </u>	<u> </u>		<u> </u>	<u> </u>		1	

Prog Program Code Title	2018-2019 Second Interim	2018-2019 First Interim	2018-2019 Budget Adoption	2017-2018 Actual	2017-2018 Second Interim	2017-2018 First Interim	2017-2018 Budget Adoption	2016-2017 Actual	2016-2017 Budget Adoption
205 Academic Curriculum Materials	190,414	176,414	201,300	109,057	583,424	730,002	739,728	1,184,219	186,077
242 Musical Instruments and Repair - Elementary	-	-	-	3,792	10,000	10,000	-	-	-
243 Musical Instruments and Repair - Middle School	_	_	_	-	10,000	10,000	_	_	_
503 District Operations (cost of doing business)	589,048	603,048	555,161	695,850	-	-	_	_	_
	779,462	779,462	756,461	808,698	603,424	750,002	739,728	1,184,219	186,077
Education Protection Account (EPA)									
401 Regular Education Program	993,944	993,944	998,994	994,030	989,056	989,056	1,013,188	989,060	983,666
	993,944	993,944	998,994	994,030	989,056	989,056	1,013,188	989,060	983,666
Total Unrestricted Resources	48,630,633	48,542,982	45,736,185	41,030,493	42,594,971	42,583,880	41,130,854	39,769,283	38,700,324
Fund 01 - General Fund - Restricted Resources									
Federal Resources									
Title I Part A - Basic Grant									
211 Academic Turnaround Program	_	_	_	_	_	_	_	_	371,851
216 TSSP: Response to Instruction (RTI) Program	_	-	_	_	_	-	_	123,973	-
250 Title I Program: Student Support	500,177	650,494	376,712	282,622	385,369	376,663	300,000	459,189	_
252 Title I-McKinney-Vento Homeless Assistance	31,366	32,825	20,861	13,027	20,862	25,319	5,001	140	_
302 Parent Engagement (PIQE/FEI/PU)	30,000	30,000	-	-	· -	-	-	-	-
524 Indirect Cost Charge	27,740	35,237	19,640	11,530	15,843	15,677	1,478	-	-
	589,282	748,555	417,213	307,180	422,074	417,659	306,479	583,302	371,851
SPED: IDEA Basic Entitlement	,	,	,	,	,	,	,	,	,
350 Special Education Program (SPED)	993,578	997,441	1,002,602	840,608	818,817	799,318	-	-	-
360 SPED: IDEA Basic Local Assistance Entitlement	-	-	-	-	35,809	55,362	849,919	848,201	829,541
	993,578	997,441	1,002,602	840,608	854,626	854,680	849,919	848,201	829,541
SPED: Students in Private Schools									
350 Special Education Program (SPED)	5,400	1,719	1,736	3,732	3,838	3,786	-	-	-
361 SPED: IDEA Private School ISP's	-	-	-	-	-	-	1,713	6,813	1,780
524 Indirect Cost Charge	267	85	68	146	69	67	67	-	-
	5,667	1,804	1,804	3,877	3,907	3,853	1,780	6,813	1,780
SPED: IDEA Preschool Grant									
362 SPED: IDEA Preschool Grant	47,973	47,973	52,000	52,000	51,892	51,892	60,933	60,932	56,215
	47,973	47,973	52,000	52,000	51,892	51,892	60,933	60,932	56,215
SPED: IDEA Preschool Local Entitlement (RS combine	ed with 3310)								
362 SPED: IDEA Preschool Grant	-	-	-	165,059	167,812	167,812	-	-	-
363 SPED: IDEA Preschool Entitlement	-	-	-	-	-	-	197,047	197,047	120,387
SPED: IDEA Mental Health Services	-	-	-	165,059	167,812	167,812	197,047	197,047	120,387
364 SPED: IDEA Mental Health Allocation	47,649	47,649	47,887	48,045	48,045	48,036	47,831	49,696	49,275
524 Indirect Cost Charge	2,354	2,354	2,366	1,874	1,874	1,873	1,865	-	´-
	50,003	50,003	50,253	49,919	49,919	49,909	49,696	49,696	49,275
SPED: IDEA Preschool Staff Development									
365 SPED: IDEA Preschool Staff Development	380	380	412	412	412	412	484	1,030	472
Title II Part A - Teacher Quality	380	380	412	412	412	412	484	1,030	472
204 Professional Development	_	_	_	1,809	_	_	_	109,694	145,034
210 Beginning Teacher/Administrator Support (BTS	122,518	122,901	91,438	91,438	91,438	86,120	138,027	74,151	-

	Program Title	2018-2019 Second Interim	2018-2019 First Interim	Budget	2017-2018 Actual	Second	2017-2018 First Interim	2017-2018 Budget Adoption	2016-2017 Actual	2016-2017 Budget Adoption
		interim	IIILEIIIII	Adoption		IIICEIIIII		Adoption	10.002	Adoption
251	Title II, Part A: Teacher Quality	-	-	-	-	-	- - 200	-	10,083	-
253	Private School Appropriation	-	- 0.74	2.500	- 0.007	2.500	5,368	- - 202	-	-
524	Indirect Cost Charge	6,052	6,071	3,566	3,637	3,566	3,568	5,383	102.020	145.024
T:41a II	Dowt 24. Low Dowforming Chydonto Block Cr	128,570	128,972	95,004	96,884	95,004	95,056	143,410	193,928	145,034
	,Part 24: Low Performing Students Block Gr	i								
213	3 Low Performing Students Block Grant-LPSBG	45,000	-							
T:4 N	/B / A O/ L / O / L A L / E	45,000	-	-	-	-	-	-	-	-
	/ Part A - Student Support and Academic Er	i								
210	Beginning Teacher/Administrator Support (BTS		26,137							
312	Title IV, Part A: SSAE grant-Student Support and Ac		-							
524	Indirect Cost Charge	1,291	1,291							
		27,428	27,428							
Title II	I - Immigrant Education Program									l
300	English Learners Program	-	-	-	-	-	-	-	-	15,652
310	Title III Program: Immigrant Education	35,619	35,619	29,269	29,290	29,269	26,742	25,187	47,344	-
524	Indirect Cost Charge	1,759	1,759	1,141	1,142	1,141	1,043	982	-	-
	•	37,378	37,378	30,410	30,432	30,410	27,785	26,169	47,344	15,652
Title II	I - Limited English Proficient Student Program	M								
300	English Learners Program	-	_	_	-	_	_	_	_	146,574
302	Parent Engagement (PIQE/FEI/PU)	40,000	_	_	_	_	_	_	_	, -
305	English Language Development (ELD)	40,000	_	_	15,116	_	_	_	_	_
311	Title III Program: Limited English Proficiency	114,963	177,015	174,000	62,775	126,216	120,191	134,014	290,271	_
524	Indirect Cost Charge	3,899	3,540	3,480	1,558	2,524	2,404	2,680	200,271	_
	mandet dest enarge	198,862	180,555	177,480	79,449	128,740	122,595	136,694	290,271	146,574
Madi-(Cal Billing Option	130,002	100,333	177,400	73,443	120,740	122,555	150,034	230,271	140,574
	Medi-Cal Billing Option	615,392	615,392	300,000	57,193	105,646	605,646	32,730	26,828	20.150
300	Total Federal Resources			\$ 2,127,178		\$ 1,910,442	\$ 2,397,299	\$ 1,805,341		29,159 \$ 1,765,940
	Total Federal Nesources	φ	φ 2,033,001	φ 2,127,170	φ 1,005,014	φ 1,910,442	φ 2,397,299	φ 1,005,541	φ 2,303,390	φ 1,705, 94 0
State Resour	2000									
	School Education and Safety (ASES)	004.044	004.044	004044	007.055	007.055	007.055	004.040	400.004	400.004
234	After School Education and Safety (ASES)	394,011	394,011	394,011	397,955	397,955	397,955	364,340	400,091	400,091
524	Indirect Cost Charge	19,464	19,464	19,464	15,520	15,520	15,520	14,209	-	-
_		413,475	413,475	413,475	413,475	413,475	413,475	378,549	400,091	400,091
Prop 3	39: California Clean Energy Jobs Act									
0	Undesignated	1,145,347	1,145,347	-	-	1,145,347	-	-	-	-
550	Routine Maintenance & Operations Services	-	-	-	-	-	130,000	130,000	-	-
		1,145,347	1,145,347	-		1,145,347	130,000	130,000	-	-
Educa	tor Effectiveness Funding									
210	Beginning Teacher/Administrator Support	-	-	-	160,496	166,755	166,755	176,507	226,375	210,429
524	Indirect Cost Charge	-	-	-	6,259	-	-	-	-	-
570	Technology Services	-	-	-	-	-	-	-	13,320	-
		-	-	-	166,756	166,755	166,755	176,507	239,695	210,429
State I	Lottery - Instructional Materials				, -	, -	,	' [, , , , , , , , , , , , , , , , , , ,	, -
205	Academic Curriculum Materials	273,586	273,586	248,700	313,406	246,576	246,576	231,165	316,101	_
206	Teach to One (TTO) Program			- 15,150	-		_ : 5,5.6		-	210,804
	. casin to one (110) i logiam	273,586	273,586	248,700	313,406	246,576	246,576	231,165	316,101	210,804
Specie	al Education, AB602 (inc.Contribution from Gen Fund-U	•	273,300	270,700	313,400	270,570	270,570	201,100	310,101	210,004
350	Special Education Program (SPED)	12,096,312	12,151,943	12,111,158	12,176,171	11,416,010	11,602,055	11,522,275	10,771,995	10,618,181
		12,080,312	12,101,943	12,111,100			11,002,000	11,022,270	10,111,995	10,010,101
362	SPED: Preschool	· -	-	· -	89,856	-	-	ı - I	-	-

2018 - 2019

Prog Program Code Title	2018-2019 Second Interim	First		2017-2018 Actual	Secondi	2017-2018 First Interim		2016-2017 Actual	2016-2017 Budget Adoption
365 SPED: IDEA Preschool Staff Developme		Interim	Adoption	1,468	interint	-	Adoption	_	Adoption
368 SPED: Personnel Staff Development	20,000	20,000	20,000	500	20,000	20,000	20,000	793	20,000
381 SPED: Non-public School (NPS)	897,976	897,976	100,000	446,350	100,000	100,000	20,000	-	20,000
522 Other Post Employment Benefits (Emplo		24,150	24,150	20,406	24,150	6,095	_	29,968	_
562 SPED: Transportation (SH/OH)	450,672	450,668	559,986	473,757	577,651	608,733	482,541	445,134	508,600
302 Of ED. Transportation (017/011)	13,489,110	13,544,737	12,815,294	13,208,507	12,137,811	12,336,883	12,024,816	11,247,890	11,146,781
SPED: Mental Health Services	10,400,110	10,044,707	12,010,204	10,200,007	12,107,011	12,000,000	12,024,010	11,247,000	11,140,701
364 SPED: Mental Health Services	281,760	263,091	565,860	150,224	254,402	878,989	_	_	_
366 SPED: Mental Health Services (former programmer)	· ·	200,001	-	-	201,102	-	682,621	68,817	258,449
524 Indirect Cost Charge	13,919	13,887	12,526	5,859	9,922	9,922	9,736	-	200,110
<u> </u>	295,679	276,978	578,386	156,083	264,324	888,911	692,357	68,817	258,449
Title II, Part 24: Low Performing Students Blo	•	2.0,0.0	0.0,000	100,000	20 1,02 1	333,5	302,001	00,011	200,110
413 Professional Development- Classified	40,507	_							
	40,507	_	-	-	-	-	-	_	_
STRS On-Behalf Pension Contribution	,								
521 STRS On-Behalf Pension Contribution	2,082,017	2,082,017	1,905,524	2,082,017	1,850,023	1,850,023	1,825,659	-	1,282,942
0	_,00_,011	_,00_,011	-	_,00_,011	-	-	-	1,388,354	-
•	2,082,017	2,082,017	1,905,524	2,082,017	1,850,023	1,850,023	1,825,659	1,388,354	1,282,942
Total State Reso		\$ 17,736,140	· ·	\$ 16,340,244	\$ 16,224,311	\$ 16,032,623	, ,	\$ 13,660,948	\$ 13,509,496
Local Resources	· · · · · · · · · · · · · · · · · · ·	•,,	, , , , , , , , , ,	φ : 0,0 : 0,= : :	φ : 0,== :,0 : :	, , , , , , , , , , , , , , , , , , ,	Ψ 10, 100,000	ψ,σσσ,σσ	, , , , , , , , , , , , , , , , , , , ,
Maintenance - Ongoing and Major (Contribution f	rom Gen Fund)								
550 Routine Maintenance & Operations Serv	i	3,745,785	3,745,785	3,790,650	3,920,457	3,719,940	3,500,000	2,959,081	3,852,946
700 Capital Projects Services	- 0,000,700	-	-	-	-	-	-	27	-
700 Capital Frojecto Corvicco	3,895,785	3,745,785	3,745,785	3,790,650	3,920,457	3,719,940	3,500,000	2,959,108	3,852,946
Parcel Tax: Measure B (2017-2025)	3,555,155	3,1 13,1 33	3,. 13,. 33	3,1 55,555	3,523, 131	3,1 13,5 13	3,000,000	2,000,100	3,332,313
202 Library/Media Services Program	_	_	_	_	_	-	114,687	-	_
218 Academic at Risk	165,754	249,900	396,483	400,279	408,411	387,485	391,581	345,009	373,507
220 Science Program: Elementary (Materials	· ·	_	_	, -	_	-	2,000	7,004	49,082
225 Science Camp: Grade 5 - Walden West	´ -	_	_	-	-	-	169,481	178,465	169,481
226 Science Camp: Grade 8 - Yosemite	-	_	-	-	-	-	150,000	60,456	150,000
230 Physical Education: Grades 1-5	841,860	823,320	851,680	834,980	834,980	775,260	773,720	770,826	638,550
235 After School Program: Enrichment	35,200	35,200	36,120	27,801	37,290	37,290	36,880	52,527	88,660
244 Art Program	427,629	427,629	189,581	180,219	184,482	184,482	134,653	124,185	106,427
245 Music Program	563,813	563,813	507,726	502,866	506,973	506,973	134,653	124,398	106,427
401 Regular Education Program	-	-	-	-	-	-	100,000	476,786	467,437
411 Library/Media Services Program	-	-	-	-	-	-	-	486,283	487,799
412 School Counseling/CHAC	430,273	427,882	453,432	439,651	439,749	452,951	76,856	108,049	69,102
415 School Site Office Staff	268,456	280,091	413,157	384,371	371,736	350,316	366,099	337,216	402,076
500 Department of Business Services	-	-	-	-	-	-	1,000	-	2,042
550 Routine Maintenance & Operations Serv	vices 224,015	149,165	108,821	155,786	173,379	266,963	352,568	502,985	356,473
	2,957,000	2,957,000	2,957,000	2,925,954	2,957,000	2,961,720	2,804,178	3,574,191	3,467,063
Site: Donations-General									
120 Site:Donations-General									
Site: Donations-PTA									
130 Site: Donations-PTA									
Site: Donations-CR-Music									
131 Site: Donations-CR-Music									

Prog Program Code Title	2018-2019 Second Interim	2018-2019 First Interim	2018-2019 Budget Adoption	2017-2018 Actual	2017-2018 Second Interim	2017-2018 First Interim	2017-2018 Budget Adoption	2016-2017 Actual	2016-2017 Budget Adoption
Site: Donations-HU-Enrichment									
135 Site:Donations-HU-Enrichment									
Mountain View Education Foundation									
220 Science Program	-	-	-	-	-	-	-	-	10,000
221 Science Program: Equipment - Elementary Sch	10,000	10,000	10,000	5,230	10,000	10,000	10,000	9,672	-
222 Science Program: Equipment - Middle School	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
223 Science Program: Living Classroom	45,000	45,000	45,000	45,000	45,000	45,000	40,000	41,225	-
224 Science Program: Environmental Education	70,000	70,000	70,000	46,592	50,000	50,000	50,080	45,248	50,080
226 Science Camp: Grade 8 - Yosemite	-	-	-	-	-	-	100,000	100,000	100,000
227 Science Program: Living Classroom	-	-	-	-	-	-	-	-	40,000
236 After School Program: Sports - Middle School	100,000	100,000	100,000	100,000	100,000	100,000	100,000	138,203	100,000
242 Musical Instruments and Repair - Elementary	20,000	20,000	5,000	-	-	-	-	-	-
243 Muscial Instruments and Repair - Middle School	10,000	10,000	10,000	2,299	-	-	-	-	-
244 Art Program (CSMA Art)	164,445	164,445	164,445	168,453	158,745	158,745	153,886	153,886	153,886
245 Music Program (CSMA Music)	217,316	217,316	217,316	209,620	213,398	213,398	225,483	256,241	225,483
246 MVEF Leadership Program (Jim Wiltens Work	-	-	-	37,700	50,250	50,250	58,450	44,900	58,450
247 MVEF: Parent Education	-	-	-	-	-	3,500	-	-	-
390 MVEF: Calm Down Kits	-	-	-	-	-	900	-	-	-
411 Library/Media Services Program	-	-	-	-	-	-	-	26,779	-
	646,761	646,761	631,761	624,893	637,393	641,793	747,899	826,154	747,899
El Camino Hospital Community Benefit Health Car	i l								
435 Student Health Program/Nurses	206,777	206,777	190,488	190,488	190,331	190,488	200,548	202,053	269,054
	206,777	206,777	190,488	190,488	190,331	190,488	200,548	202,053	269,054
School Link Services									
215 TSSP: Engagement Facilatator	97,941	92,915	96,076	-	-	-	-	-	-
302 Parent Engagement (PIQE/FEI/PU)	101,581	106,607	103,446	-	-	-	-	-	-
320 School Link Services	-	-	-	234,582	250,000	250,000	254,787	190,512	260,209
0 0	199,522	199,522	199,522	234,582	250,000	250,000	254,787	190,512	260,209
Grant: Google STEM									
216 TSSP: RTI Intervention Program	-	-	-	-	-	-	-	202,518	-
220 Science Program	-	-	-	-	-	-	-	83,482	-
Otrotals to Kindon	-	-	-	-	-	-	-	286,000	-
Stretch to Kinder	04.007	74.000	74 000	57.004	57.004	00.000	50,000	00.404	50 500
208 Stretch to Kinder Program	64,287	71,903	71,903	57,961	57,961	86,622	58,602	68,494	59,500
524 Indirect Cost Charge	3,176	3,552	74.000	2,260		3,378	1,107	-	-
Charalina Charial Tay District	67,463	75,455	71,903	60,222	57,961	90,000	59,709	68,494	59,500
Shoreline Special Tax District							000 450		
200 Department of Education Services	-	-	-	-	-	-	909,452	-	-
204 Professional Development	-	-	- 0.747	002.007	-	-	188,782	-	-
209 Instructional Coaching	·	-	8,717	883,087	695,044	672,632	-	-	-
216 TSSP: RTI Intervention Program	40,000	40.000	- 40 000	1,614,872	1,688,722	1,751,120	-	-	-
223 Science Program: Living Classroom	40,000	40,000	40,000	9,000	9,000	9,000	-	-	-
225 Science Camp: Gr 5 - Walden West	130,232	180,000	180,000	186,357	180,000	180,000	-	-	-
226 Science Camp: Gr 8 - Yosemite	190,358	218,620	145,547	296,139	330,000	330,000	-	-	-
234 After School Education and Safety (ASES)	100,000	100,000	-	-	-	-	-	-	-
235 After School Program: Enrichment	-	-	-	-	-	-	-	-	498,862
275 Preschool Program	90,000	90,000	-	-	-	-	-	-	-

MVWSD 2018 - 2019 7 March 2019 Second Interim Budget Report

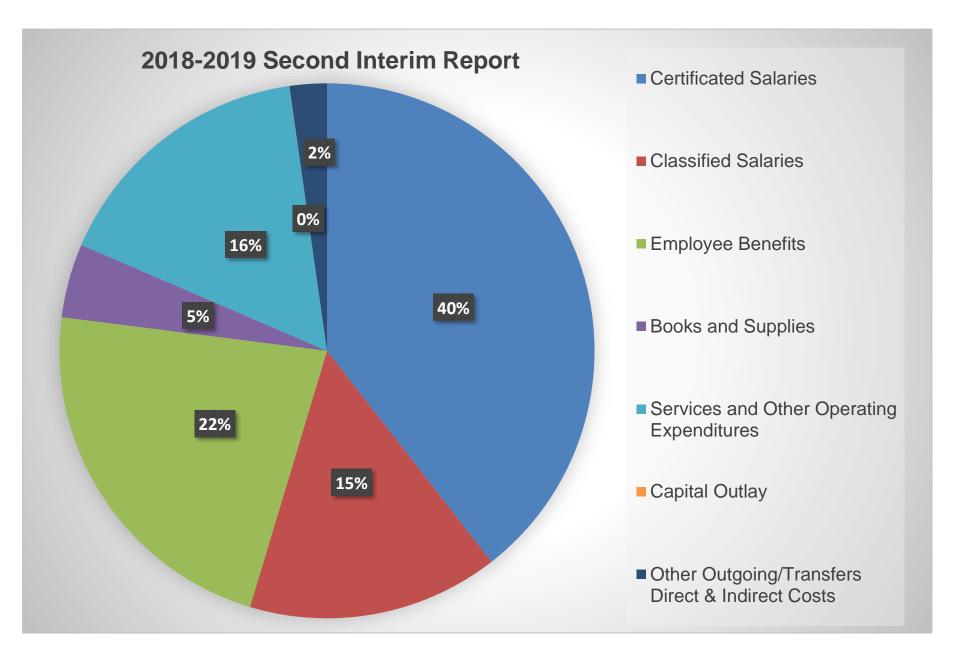
Expenditures - Details

Prog Code	G	2018-2019 Second Interim	2018-2019 First Interim	2018-2019 Budget Adoption	2017-2018 Actual	2017-2018 Second Interim	2017-2018 First Interim	2017-2018 Budget Adoption	2016-2017 Actual	2016-2017 Budget Adoption
401	Regular Education Program	-	-	-	-	-	-	283,405	277,114	-
524	Indirect Cost Charge	163,458	190,976	135,292	203,477	203,473	203,473	107,879	-	-
570	Technology Services	2,252,459	2,246,697	1,858,637	1,803,586	1,807,499	1,768,720	1,749,617	2,441,544	1,909,656
580	District-wide Software Licensing	505,807	505,807	505,807	424,309	505,807	505,807	405,807	-	-
		3,472,314	3,572,100	2,874,000	5,420,828	5,419,545	5,420,752	3,644,942	2,718,658	2,408,518
	Total Local Resources	\$ 11,445,622	\$ 11,403,400	\$ 10,670,459	\$ 13,247,617	\$ 13,432,687	\$ 13,274,693	\$ 11,212,063	\$ 10,825,170	\$ 11,065,189
	Total Restricted Resources	\$ 31,924,856	\$ 31,975,421	\$ 28,759,016	\$ 31,270,874	\$ 31,567,440	\$ 31,704,615	\$ 28,476,457	\$ 26,791,509	\$ 26,340,625

Total Expenditures \$ 80,555,489 \$ 80,518,402 \$ 74,495,201 \$ 72,301,367 \$ 74,162,411 \$ 74,288,495 \$ 69,607,311 \$ 66,560,792 \$ 65,040,949

Expenditures by Major Object Code

Object Category	2018-2019 Second Interim	First	Budget	2017-2018 Actual			
1000 Certificated Salaries	31,788,366	32,166,907	30,430,511	29,147,868	26,273,405	23,626,885	22,611,097
2000 Classified Salaries	12,232,845	12,371,040	12,355,027	11,833,036	10,874,346	9,352,879	8,160,432
3000 Employee Benefits	18,015,686	18,201,834	17,847,850	16,322,775	13,846,900	12,221,774	10,987,668
4000 Books and Supplies	3,597,419	3,397,134	3,103,545	2,202,849	4,131,270	2,307,813	2,452,491
5000 Services and Other Operating Expenditures	13,098,909	12,543,223	10,261,096	12,149,518	10,880,707	8,991,947	7,259,505
6000 Capital Outlay	10,000	10,000	-	46,176	164,935	7,447,536	599,075
7000 Other Outgoing/Transfers Direct & Indirect Costs	1,812,264	1,828,264	497,172	599,146	389,228	485,402	33,779
	\$ 80,555,489	\$ 80,518,402	\$ 74,495,201	\$ 72,301,367	\$ 66,560,792	\$ 64,434,236	\$ 52,104,046



Fund 12...Child Development Fund (Preschool)

	2018-2019 Second Interim	2018-2019 First Interim	2018-2019 Budget Adoption	2017-2018 Unaudited Actual	2017-2018 Budget Adoption	2016-2017 Actual	2015-2016 Actual	2014-2015 Actual
Beginning Balance July 1	\$ 16,135	\$ 16,135	\$ 1,935	\$ 13,162	\$ 143,392	\$ 12,848	\$ 59,449	\$ 70,323
Revenue								
Federal	142,533	142,533	192,349	70,613	-	300,757	243,188	322,193
State	1,178,175	1,178,175	1,055,798	959,030	755,101	598,075	583,869	374,892
Local	190,000	190,000	159,000	69,144	170,000	7,187	132,662	204,574
Contribution from General Fund	336,088	336,088	246,088	366,189	237,787	217,370	33,243	
Total	1,846,797	1,846,797	1,653,235	1,464,977	1,162,888	1,123,389	992,962	901,660
Expenditures								
Salaries-Certificated	564,634	564,634	522,924	519,854	447,308	466,570	391,622	358,977
Salaries-Classified	463,101	470,855	434,253	394,029	386,638	273,167	228,442	219,894
Benefits	410,768	402,071	425,699	363,665	329,961	289,207	256,568	245,578
Materials & Supplies	30,365	30,365	30,365	42,507	35,433	30,683	102,325	29,496
Services and Other Operating	120,257	121,200	15,996	99,419	35,367	45,483	28,156	32,886
Capital Outlay	142,533	142,533	192,349	-	-	-	-	-
Other Outgo - Indirect Costs	51,685	51,685	31,649	42,531	27,998	17,964	32,451	25,703
Total	1,783,343	1,783,343	1,653,235	1,462,004	1,262,705	1,123,075	1,039,563	912,534
Estimated Surplus/(Deficit)	63,453	63,453	-	2,973	(99,817)	314	(46,601)	(10,874)
Ending Balance June 30	\$ 79,588	\$ 79,588	\$ 1,935	\$ 16,135	\$ 43,575	\$ 13,162	\$ 12,848	\$ 59,449

2017-2018 - The District ended receiving Federal Head Start funding, and started Fee-Based Preschool.

Fund 13...Cafeteria Special Reserve Fund (Food and Nutrition Services)

	2018-2019 Second	2018-2019 First	2018-2019 Budget	2017-2018 Unaudited	2017-2018 Budget	2016-2017	2015-2016	2014-2015
	Interim	Interim	Adoption	Actual	Adoption	Actual	Actual	Actual
Beginning Balance July 1	\$ 108,728	\$ 108,728	\$ 88,116	\$ 88,116	\$ 46,635	\$ 46,635	\$ 36,547	\$ 105,373
Revenue								
Federal	1,530,556	1,530,556	1,530,556	1,400,551	1,468,600	1,389,541	1,382,566	
State	99,625	99,625	99,625	99,209	88,744	99,185	91,928	
Local	591,000	591,000	591,000	648,634	667,000	518,955	530,751	
2 Grant-SC County - Food Truck	221,348	221,348						
1 Contribution from General Fund	382,514	398,514	282,733	268,716	248,512	189,822	484,610	
Total	2,825,043	2,841,043	2,503,914	2,417,111	2,472,856	2,197,503	2,489,854	1,954,894
Salaries-Certificated	-	_	-	_	_	_	_	
Salaries-Classified	1,303,193	1,279,701	1,082,496	1,081,449	950,071	974,838	775,928	
Benefits	511,564	539,942	474,780	411,764	407,435	352,785	295,680	
Materials & Supplies	900,802	921,716	970,629	897,984	1,100,629	802,380	976,516	
3 Services and Other Operating Food Truck/Supplies	(111,864) 221,348	(121,664) 221,348	59,009	5,301	14,721	26,018	121,956	
Capital Outlay		,	_	_	_	_	309,687	
Other Outgo - Indirect Costs		_	_	-	-	-	-	
Total	2,825,043	2,841,043	2,586,914	2,396,499	2,472,856	2,156,021	2,479,766	2,023,720
Estimated Surplus/(Deficit)	-	-	(83,000)	20,612	-	41,482	10,088	(68,826)
Ending Balance June 30	\$ 108,728	\$ 108,728	\$ 5,116	\$ 108,728	\$ 46,635	\$ 88,116	\$ 46,635	\$ 36,547

¹ The number of free and reduced meals sold from August to January year over year reduced by approximately 8700 meals.

² Santa Clara County Board of Supervisors Grant Fall 2018 - Food truck purchase and supplies/operation costs for Year 1 - \$221,348. Year 2 and Year 3 for supplies/operation only.

³ Reflects net expense of Preschool (\$90,000) and BTB (\$100,000) food contribution for 2018-2019 program.

Fund 20...Special Reserve Fund for Postemployment Benefits

	2018-2019 Second Interim	2018-2019 First Interim	2018-2019 Budget Adoption	2017-2018 Unaudited Actual	2017-2018 Budget Adoption	2016-2017 Actual	2015-2016 Actual	2014-2015 Actual
Beginning Balance July 1	\$ 5,151,791	\$ 5,151,791	\$ 5,133,354	\$ 5,078,354	\$ 5,048,536	\$ 5,028,536	\$ 4,992,982	\$ 4,969,859
Revenue								
Federal	-	-	-	-	-	-	-	
State	-	-	-	-	-	-	-	
Local/Interest	60,000	60,000	60,000	73,437	20,000	49,818	35,554	23,123
Contribution from General Fund		-						
Total	60,000	60,000	60,000	73,437	20,000	49,818	35,554	23,123
Expenditures								
Salaries-Certificated	-	-	-	-	-	-	-	
Salaries-Classified	-	-	-	-	-	-	-	
Benefits	-	-	-	-	-	-	-	
Materials & Supplies	-	-	-	-	-	-	-	
Services and Other Operating	-	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	-	
Other Outgo - Indirect Costs								
Total	-	-	-	-	-	-	-	-
Estimated Surplus/(Deficit)	60,000	60,000	60,000	73,437	20,000	49,818	35,554	23,123
Ending Balance June 30	\$ 5,211,791	\$ 5,211,791	\$ 5,193,354	\$ 5,151,791	\$ 5,068,536	\$ 5,078,354	\$ 5,028,536	\$ 4,992,982

Fund 20 is a savings account for the Other Postemployment Benefits (OPEB) liability for the District. The OPEB liability is not subject to possible budget reductions and is a expenditure that must be paid each year in full. Fund 20 allows the District to be prepared for any future economic downturns.

Fund 21...Building Fund (Measure G Bond Program)

	2018-2019 Second Interim	2018-2019 First Interim	2018-2019 Budget Adoption	2017-2018 Unaudited Actual	2017-2018 Budget Adoption	2016-2017 Actual	2015-2016 Actual	2014-2015 Actual
Beginning Balance July 1	\$ 51,762,252	\$ 51,762,252	\$ 64,011,962	\$ 136,761,705	\$ 131,867,068	\$ 165,047,380	\$ 29,794,525	\$ 48,160,471
Revenue								
Federal	-	-	-	-	-	-	-	
State	-	-	-	-	-	-	-	
Local - Interest	2,635,248	700,000	700,000	1,436,297	700,000	1,517,020	294,313	
Measure G - Series B (May20	16)						148,000,000	
Contribution from General Function		1,145,347						
Total	3,780,595	1,845,347	700,000	1,436,297	700,000	1,517,020	148,294,313	171,211
Expenditures								
Salaries-Certificated	-	-	-	-	-	-	-	
1 Salaries-Classified	43,701	43,641	41,592	103,199	65,817	223,947	90,752	
1 Benefits	13,937	13,121	12,524	37,590	29,135	72,002	32,207	
Materials & Supplies	329,536	336,074	118,000	996,205	6,000	326,904	208,736	
Services and Other Operatin	839,296	865,837	731,075	1,138,279	1,042,960	604,040	725,809	
Capital Outlay	54,140,860	49,844,791	58,831,142	84,160,478	69,537,400	28,575,802	11,983,954	
Other Outgo - Indirect Costs		-						
Total	55,367,330	51,103,464	59,734,333	86,435,750	70,681,312	29,802,696	13,041,458	18,537,158
Estimated Surplus/(Deficit)	(51,586,735)	(49,258,117)	(59,034,333)	(84,999,453)	(69,981,312)	(28,285,675)	135,252,856	(18,365,947)
Ending Balance June 30	\$ 175,517	\$ 2,504,135	\$ 4,977,629	\$ 51,762,252	\$ 61,885,756	\$ 136,761,705	\$ 165,047,380	\$ 29,794,525

Board of Trustees action February 4, 2016 to create Director Capital Projects position starting Spring 2016, and continuing 1.0 FTE clerical staff.

Measure G Series B issuance occurred May 2016. The final deposit of \$147,652,000 was received end of May 2016. The deposit reflects in the beginning balance of the 2016-2017 Budget Adoption.

² State Proposotion 30 Clean Energy Jobs Act funding received. Transferred to Fund 21 to reimburse lighting retrofit projects.

Fund 25...Capital Facilities Fund (Developer Fees)

	2018-2019 Second Interim	2018-2019 First Interim	2018-2019 Budget Adoption	2017-2018 Unaudited Actual	2017-2018 Budget Adoption	2016-2017 Actual	2015-2016 Actual	2014-2015 Actual
Beginning Balance July 1	\$ -	\$ -	\$ -	\$ -	\$ 497,576	\$ 5,975,576	\$ 5,121,202	\$ 3,422,822
Revenue								
Federal	-	-	-	-	-	-	-	
State	-	-	-	-	-	-	-	
Local	308,024	1,308,024	1,308,024	1,691,454	1,020,000	2,518,612	854,374	
Interest	2,500	20,000	20,000	19,730				
Contribution from General Fund								
Total	310,524	1,328,024	1,328,024	1,711,184	1,020,000	2,518,612	854,374	1,698,768
Expenditures								
Salaries-Certificated	-	-	-	-	-	-	-	
Salaries-Classified	-	-	-	-	-	-	-	
Benefits	-	-	-	-	-	-	-	
3 Materials & Supplies	-	-	-	160	-	-	-	
3 Services and Other Operating	-	-	-	450	-	-	-	
1 Capital Outlay	-	-			-	6,000,000	-	
2 COP Annual Payment	310,524	1,328,024	1,328,024	1,710,574	1,000,000	2,494,188		
Total	310,524	1,328,024	1,328,024	1,711,184	1,000,000	8,494,188	-	389
Estimated Surplus/(Deficit)	-	-	-	-	20,000	(5,975,576)	854,374	1,698,379
Ending Balance June 30	\$ -	\$ -	\$ -	\$ -	\$ 517,576	\$ -	\$ 5,975,576	\$ 5,121,202

¹ At the December 10, 2015 board meeting, Board approved use of Fund 25 Balance for new construction in 2015-2016 year. The final transfer for the \$6 M occurred during the first interim period of 2016-2017.

² The projected annual COP payment amount is approximately \$2,640,000.

Fund 25 is the first source of funds to make annual COP payment.

The balance of the payment will be charged to Fund 40, using GISSV funds first, and then Google funds for any remaining amount.

³ Deposit slip book purchase; Advertising fees for developer fee increase in spring 2018

Fund 40...Special Reserve for Capital Facilities

		2018-2019	2018-2019	2018-2019	2017-2018	2017-2018	2016-2017	2015-2016
		Second	First	Budget	Unaudited	Budget		
		Interim	Interim	Adoption	Actual	Adoption	Actual	Actual
В	eginning Balance July 1	\$ 38,165,952	38,165,952	\$ 38,662,602	\$ 41,778,361	\$ 40,254,082	\$ 694,533	\$ -
R	evenue							
	Federal	-	-	-	-	-	-	-
	State	-	-	-	-	-	-	-
1	Local - Transfer from Fund 01			-		-	-	694,533
2	GISSV	1,012,110	1,012,110	1,012,110	887,233	887,233	787,063	
2	Google	1,418,954	1,418,954	1,418,954	937,840	894,113	803,424	
3	Certificates of Participation (COP)					-	40,454,124	
	Interest earned	100,000	100,000	100,000	342,255	20,000	87,531	-
	Total	2,531,064	2,531,064	2,531,064	2,167,327	1,801,346	42,132,141	694,533
E	xpenditures							
	Materials & Supplies	264,322	266,322	252,000	1,224	-	1,126	-
5	Services and Other Operating	52,498	54,598	3,750	20,369	-	460,780	-
	Capital Outlay	28,068,886	25,877,383	30,373,292	3,384,616	5,267,111	440,143	-
4	COP Annual Payment	2,329,932	1,312,432	1,312,432	929,308	1,640,553	146,266	
6	Excess Leave Revenue to F01	1,591,984	1,591,984	1,118,632	1,444,219	-	-	-
	Total	32,307,622	29,102,719	33,060,106	5,779,736	6,907,664	1,048,315	-
E	stimated Surplus/(Deficit)	(29,776,558)	(26,571,655)	(30,529,042)	(3,612,409)	(5,106,318)	41,083,828	694,533
E	nding Balance June 30	\$ 8,389,394	11,594,297	\$ 8,133,560	\$ 38,165,952	\$ 35,147,764	\$ 41,778,361	\$ 694,533

Board of Trustees action June 24, 2015 - All additional revenue from German International School of Silicon Valley extended lease at Whisman Elementary School to be set aside for the construction of a new school at Slater Elementary School.

² Board of Trustees action November 5, 2015 - Create and open Fund 40 to receive additional GISSV lease transfers. Excess Google lease revenue added.

³ Board action to issue \$40 M in Certificates of Participation Fall 2016 for construction of Slater Elem School, new Preschool and District Office

The projected annual COP payment amount is approximately \$2,640,000.

Fund 25 is the first source of funds to make annual COP payment.

The balance of the payment will be charged to Fund 40, using GISSV funds first, and then Google funds for any remaining amount.

⁵ COP cost of issuance amount

Nov 16 board direction to transfer excess lease revenue to General Fund 01 post payment of prior year COP annual payment, and each October for the prior year.