



2018 – 2019 Second Interim Budget Report

“User-Friendly” Budget

Board of Trustees

Laura Blakely, Trustee
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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 its 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 adopt the 2018-2019 Second Interim Budget Report as presented.

Ron Wheelehan
Chief Business Officer (Interim)

2018 - 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)

2018 - 2019
 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%

2018 - 2019
Second Interim Budget Report
Revenues - Summary

	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
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

2018 - 2019
Second Interim Budget Report
Expenditures - Summary

	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 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

2018 - 2019
Second Interim Budget Report
Revenues - Details

Resource Number	Resource 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
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

2018 - 2019
Second Interim Budget Report
Expenditures - Details

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 Fund - Unrestricted Resources										
Unrestricted 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	-	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/Administrator 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

2018 - 2019
Second Interim Budget Report
Expenditures - Details

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
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 combined with 3310)									
362	SPED: IDEA Preschool Grant	-	-	-	165,059	167,812	167,812	-	-	-
363	SPED: IDEA Preschool Entitlement	-	-	-	-	-	-	197,047	197,047	120,387
		-	-	-	165,059	167,812	167,812	197,047	197,047	120,387
	SPED: IDEA Mental Health Services									
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
		380	380	412	412	412	412	484	1,030	472
	Title II Part A - Teacher Quality									
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	-

2018 - 2019
Second Interim Budget Report
Expenditures - Details

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
251	Title II, Part A: Teacher Quality	-	-	-	-	-	-	-	10,083	-
253	Private School Appropriation	-	-	-	-	-	5,368	-	-	-
524	Indirect Cost Charge	6,052	6,071	3,566	3,637	3,566	3,568	5,383	-	-
		128,570	128,972	95,004	96,884	95,004	95,056	143,410	193,928	145,034
	Title II,Part 24: Low Performing Students Block Grant									
213	Low Performing Students Block Grant-LPSBG	45,000	-	-	-	-	-	-	-	-
		45,000	-	-	-	-	-	-	-	-
	Title IV Part A - Student Support and Academic Enrichment									
210	Beginning Teacher/Administrator Support (BTS)	-	26,137	-	-	-	-	-	-	-
312	Title IV, Part A: SSAE grant-Student Support and Ac	26,137	-	-	-	-	-	-	-	-
524	Indirect Cost Charge	1,291	1,291	-	-	-	-	-	-	-
		27,428	27,428	-	-	-	-	-	-	-
	Title III - Immigrant Education Program									
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 III - Limited English Proficient Student Program									
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	-	-
		198,862	180,555	177,480	79,449	128,740	122,595	136,694	290,271	146,574
	Medi-Cal Billing Option									
355	Medi-Cal Billing Option	615,392	615,392	300,000	57,193	105,646	605,646	32,730	26,828	29,159
	Total 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									
	After School Education and Safety (ASES)									
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 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	-	-
	Educator 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 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	-	-	-	-	-	-	-	-	210,804
		273,586	273,586	248,700	313,406	246,576	246,576	231,165	316,101	210,804
	Special Education, AB602 (inc.Contribution from Gen Fund-Unrestricted)									
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
362	SPED: Preschool	-	-	-	89,856	-	-	-	-	-

2018 - 2019
Second Interim Budget Report
Expenditures - Details

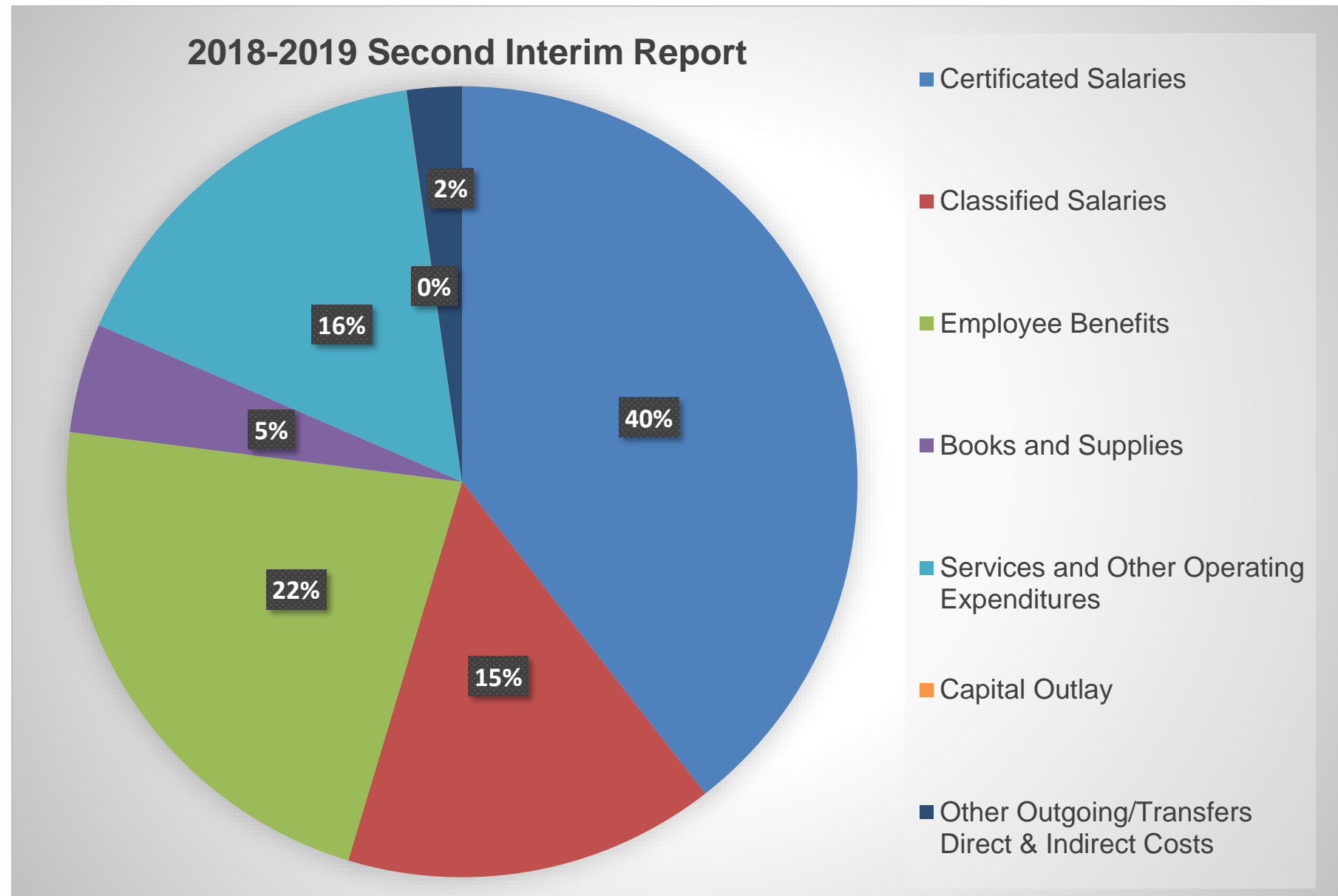
Prog Code	Program Title	2018-2019 Second Interim	2018-2019 First Interim	2018-2019 Budget Adoption	2017-2018 Actual	2017-2018 Second Interim	2017-2018 First Interim	2017-2018 Budget Adoption	2016-2017 Actual	2016-2017 Budget Adoption
Site: Donations-HU-Enrichment										
135	Site:Donations-HU-Enrichment									
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	Musical 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 Care										
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 Facilitator	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
		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	-
		-	-	-	-	-	-	-	286,000	-
Stretch to Kinder										
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	-	2,260	-	3,378	1,107	-	-
		67,463	75,455	71,903	60,222	57,961	90,000	59,709	68,494	59,500
Shoreline Special Tax District										
200	Department of Education Services	-	-	-	-	-	-	909,452	-	-
204	Professional Development	-	-	-	-	-	-	188,782	-	-
209	Instructional Coaching	-	-	8,717	883,087	695,044	672,632	-	-	-
216	TSSP: RTI Intervention Program	-	-	-	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	-	-	-	-	-	-	-

2018 - 2019
Second Interim Budget Report
Expenditures - Details

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
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 Code	Category	2018-2019 Second Interim	2018-2019 First Interim	2018-2019 Budget Adoption	2017-2018 Actual	2016-2017 Actual	2015-2016 Actual	2014-2015 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



Second Interim Budget Report
**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.

Second Interim Budget Report

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

	<u>2018-2019</u> <u>Second</u> <u>Interim</u>	<u>2018-2019</u> <u>First</u> <u>Interim</u>	<u>2018-2019</u> <u>Budget</u> <u>Adoption</u>	<u>2017-2018</u> <u>Unaudited</u> <u>Actual</u>	<u>2017-2018</u> <u>Budget</u> <u>Adoption</u>	<u>2016-2017</u> <u>Actual</u>	<u>2015-2016</u> <u>Actual</u>	<u>2014-2015</u> <u>Actual</u>
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	(111,864)	(121,664)	59,009	5,301	14,721	26,018	121,956	
Food Truck/Supplies	221,348	221,348						
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.

Second Interim Budget Report

Fund 20...Special Reserve Fund for Postemployment Benefits

	<u>2018-2019</u> <u>Second</u> <u>Interim</u>	<u>2018-2019</u> <u>First</u> <u>Interim</u>	<u>2018-2019</u> <u>Budget</u> <u>Adoption</u>	<u>2017-2018</u> <u>Unaudited</u> <u>Actual</u>	<u>2017-2018</u> <u>Budget</u> <u>Adoption</u>	<u>2016-2017</u> <u>Actual</u>	<u>2015-2016</u> <u>Actual</u>	<u>2014-2015</u> <u>Actual</u>
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	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>	<u>73,437</u>	<u>20,000</u>	<u>49,818</u>	<u>35,554</u>	<u>23,123</u>
Expenditures								
Salaries-Certificated	-	-	-	-	-	-	-	
Salaries-Classified	-	-	-	-	-	-	-	
Benefits	-	-	-	-	-	-	-	
Materials & Supplies	-	-	-	-	-	-	-	
Services and Other Operating	-	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	-	
Other Outgo - Indirect Costs	-	-	-	-	-	-	-	
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Estimated Surplus/(Deficit)	60,000	60,000	60,000	73,437	20,000	49,818	35,554	23,123
Ending Balance June 30	<u>\$ 5,211,791</u>	<u>\$ 5,211,791</u>	<u>\$ 5,193,354</u>	<u>\$ 5,151,791</u>	<u>\$ 5,068,536</u>	<u>\$ 5,078,354</u>	<u>\$ 5,028,536</u>	<u>\$ 4,992,982</u>

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 an expenditure that must be paid each year in full. Fund 20 allows the District to be prepared for any future economic downturns.

2018 - 2019
Second Interim Budget Report
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 (May2016)							148,000,000	-
2 Contribution from General Fund	1,145,347	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 Operating	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

- 1 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 Proposition 30 Clean Energy Jobs Act funding received. Transferred to Fund 21 to reimburse lighting retrofit projects.

Second Interim Budget Report
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

Second Interim Budget Report

Fund 40...Special Reserve for Capital Facilities

	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
Beginning Balance July 1	\$ 38,165,952	\$ 38,165,952	\$ 38,662,602	\$ 41,778,361	\$ 40,254,082	\$ 694,533	\$ -
Revenue							
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
Expenditures							
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	-
Estimated Surplus/(Deficit)	(29,776,558)	(26,571,655)	(30,529,042)	(3,612,409)	(5,106,318)	41,083,828	694,533
Ending Balance June 30	\$ 8,389,394	\$ 11,594,297	\$ 8,133,560	\$ 38,165,952	\$ 35,147,764	\$ 41,778,361	\$ 694,533

- 1 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
- 4 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
- 6 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.