



**Mountain View  
Whisman  
School District**

# **Annual Budget Book 2019 – 2020**

*(DRAFT for Public Hearing May 30, 2019)*





Mountain View Whisman SD

**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 Wheelahan

**Director/Fiscal Services**

Bharathi Lakshmanan

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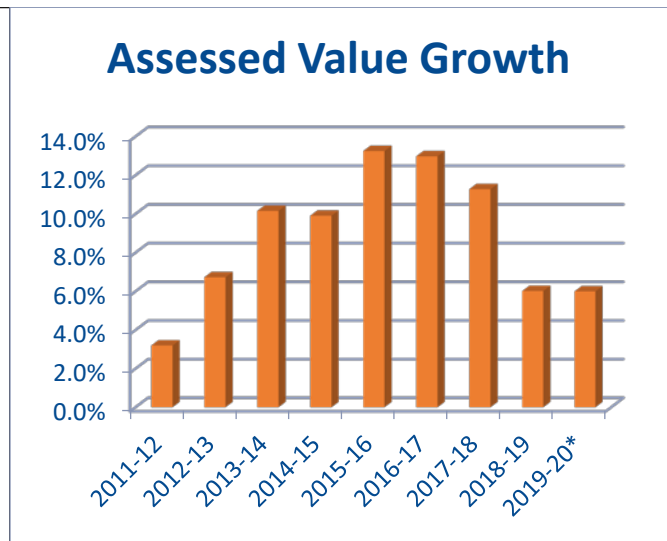
## Executive Summary

This 2019-20 proposed budget provides sufficient resources to continue most academic programs from the previous year. The District will be in a deficit spending position. The deficit is projected to be \$2.99 million for the 2019-20 fiscal year. This deficit spending would spend down approximately 9% of the unrestricted fund balance or from \$22.6M to \$19.8M. Being that the district is “community funded” (also known as a “basic aid district”), it relies almost entirely on the increased assessed value of the property tax base. A conservative estimate of the Assessed Value (A/V) growth has been projected at 6%. The district has faced both sudden decreases in A/V as well as years of double – digit growth.

<b>Enrollment</b> <small>May 1, 2019 Projection</small>	• <b>5,244</b>
<b>Revenue Per Student</b>	• <b>\$14,432</b>
<b>Expenditures Per Student</b>	• <b>\$15,003</b>
<b>Community Assessed Valuation</b>	• <b>\$23.4 B</b>
<b>Property Tax Collections</b>	• <b>\$51.6 M</b>
<b>Assumed Property Tax Growth</b>	• <b>6.0%</b>
<b>Number of Teacher (FTE)</b>	• <b>278</b>
<b>Total Employee Count</b>	• <b>671</b>
<b>Average Teacher Base Salary</b>	• <b>\$89,496</b>

This year the district will not be budgeting two sources of one-time revenue: developer fees and additional Shoreline JPA calculated tax levies as in past years. These revenues will be budgeted in the period that they are received, e.g. the First Interim Budget.

For the 2019-2020 school year, there will be 11 Schools: 9 Elementary Schools and 2 Middle Schools. Jose Antonio Vargas Elementary School will be opening in August 2019. The district will also be implementing the Neighborhood School Plan to redistribute the student population to be within walking distance to their school.

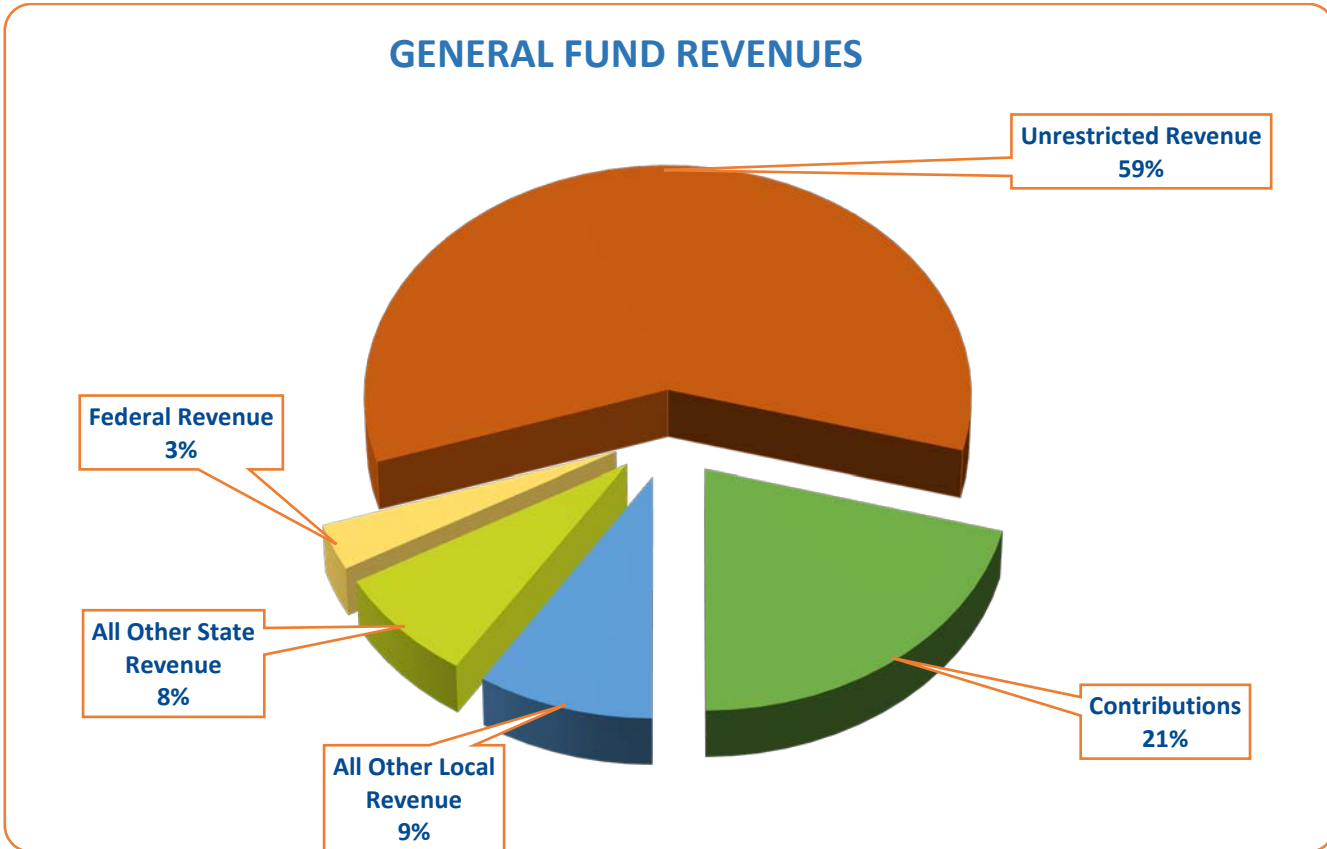


## 2019-20 Projected General Fund Revenues

The following are the revenue projections for our 2019-20 General Fund Budget.



Revenue Sources	2019-2020 Budget
All Other Local Revenue	\$6,901,734
All Other State Revenue	\$5,810,167
Federal Revenue	\$2,393,939
Unrestricted Revenue	\$44,849,169
Contributions	\$15,728,542
<b>Grand Total</b>	<b>\$75,683,551</b>



### General Fund Expenditures

The following are the expenditure projections for our 2019-20 General Fund Budget.

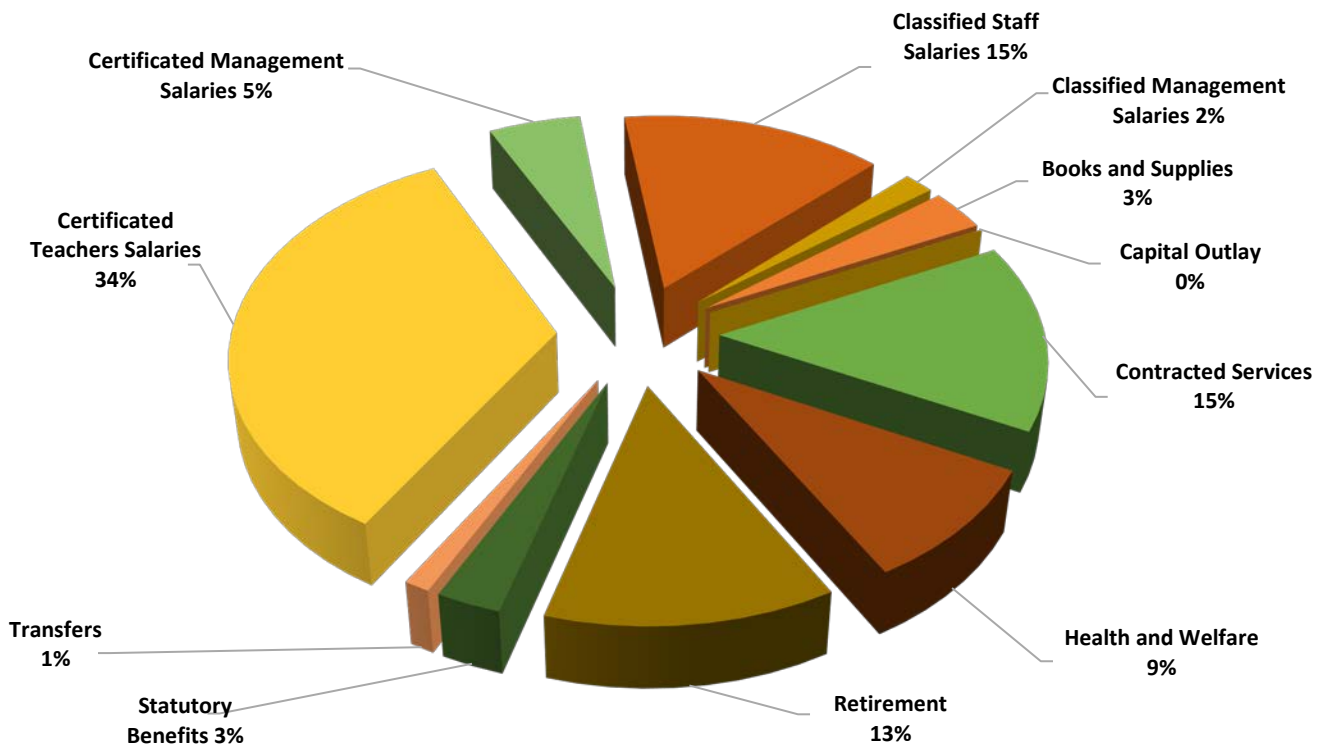


Mountain View Whisman SD

Expenditures

Books and Supplies	\$ 2,769,136
Capital Outlay	\$ 10,000
Contracted Services	\$ 11,459,811
Health and Welfare	\$ 7,299,328
Retirement	\$ 9,980,351
Statutory Benefits	\$ 2,240,165
Transfers	\$ 897,743
Certificated Teachers Salaries	\$ 26,958,101
Certificated Management Salaries	\$ 4,070,394
Classified Staff Salaries	\$ 11,642,084
Classified Management Salaries	\$ 1,353,549
<b>Grand Total</b>	<b>\$ 78,680,662</b>

2019-2020 General Fund Expenditures



Multi-Year Projections

2018-19 Estimated Actual – General Fund Summary

Below are the CURRENT YEAR estimates for the General Fund ending June 30, 2019.



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	<b>Unrestricted Programs</b>	<b>Restricted Programs</b>	<b>Combined</b>
<b>Beginning Balance, July 1, 2018</b>	<b>\$24,570,380</b>	<b>\$2,459,680</b>	<b>\$27,030,060</b>
<b>Total Revenues</b>	\$45,876,296	\$31,194,986	\$77,071,281
<b>Total Expenditures</b>	\$49,146,108	\$32,099,238	\$81,245,346
<b>Net Increase/(Decrease)</b>	<b>(\$3,269,812)</b>	<b>(\$904,253)</b>	<b>(\$4,174,065)</b>
<b>Ending Balance, June 30, 2019</b>	<b>\$21,300,568</b>	<b>\$1,555,428</b>	<b>\$22,855,996</b>
<b>Reserve Level</b>			<b>26.2%</b>
(Unrestricted Ending Balance divided by Total Combined Expenditures)			

[2019-2022 General Fund Multi-Year Projection](#)

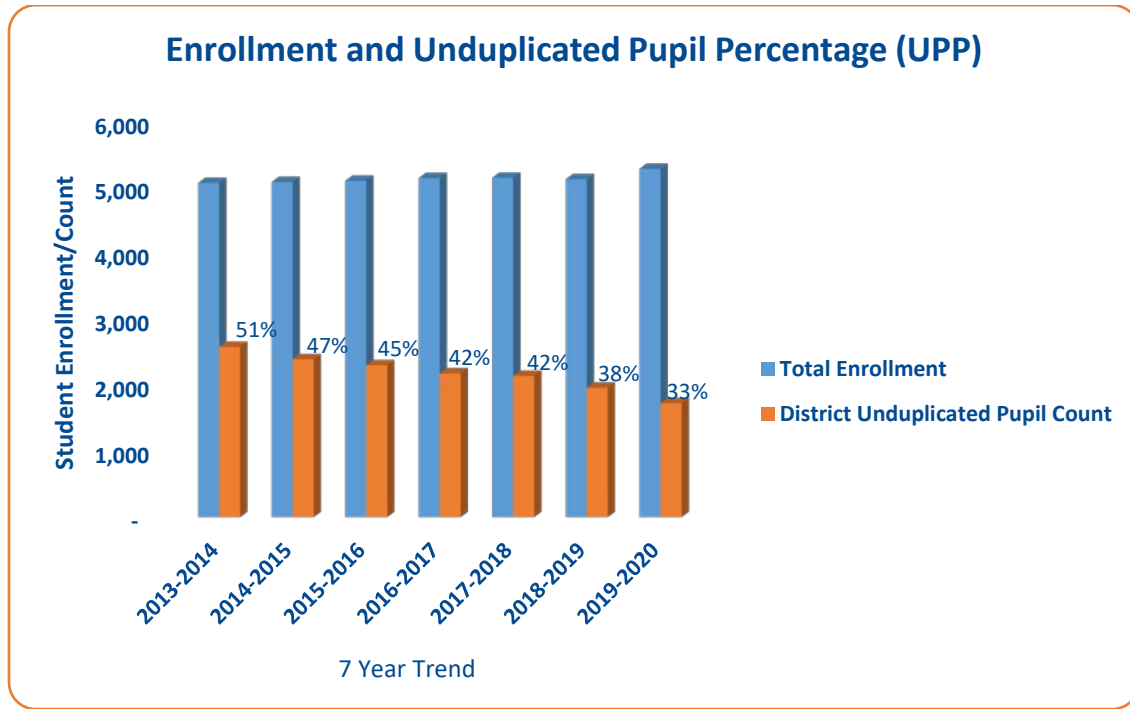
Below is the projected BUDGET YEAR and subsequent two years ending balances.

	<b>2019-2020 (Year 1)</b>	<b>2020-2021 (Year 2)</b>	<b>2021-2022 (Year 3)</b>
<b>Beginning Balance, July 1</b>	<b>\$22,855,996</b>	<b>\$19,858,885</b>	<b>\$17,595,328</b>
<b>Total Revenues</b>	\$75,683,551	\$77,520,345	\$79,629,708
<b>Total Expenditures</b>	\$78,680,662	\$79,783,902	\$81,348,956
<b>Net Increase/(Decrease)</b>	<b>(\$2,997,111)</b>	<b>(\$2,263,557)</b>	<b>(\$1,719,248)</b>
<b>Ending Balance, June 30</b>	<b>\$19,858,885</b>	<b>\$17,595,328</b>	<b>\$15,876,080</b>
<b>Reserve Level</b>	<b>24.3%</b>	<b>21.3%</b>	<b>19.0%</b>

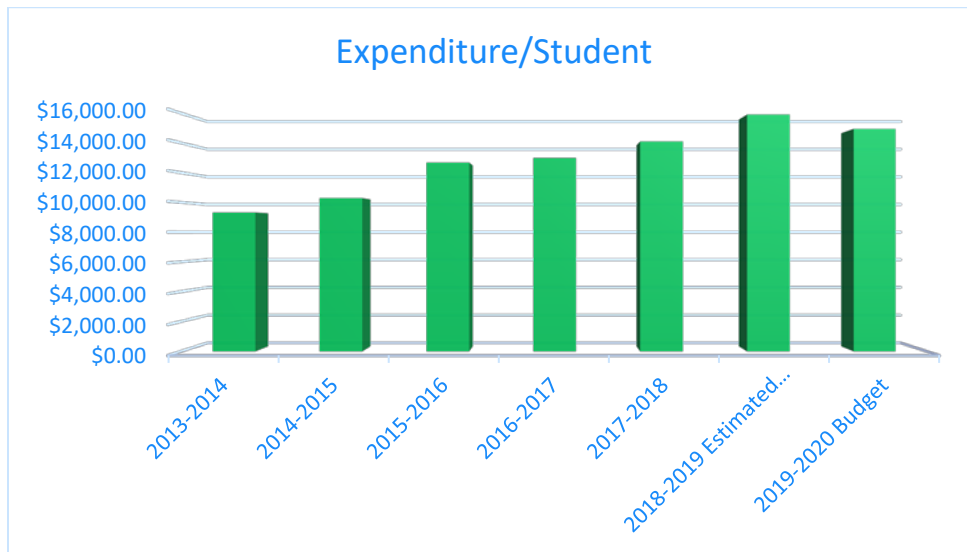


## Projected Enrollment

### Enrollment Trend



### Expenditure Per Student





*Projected Site Enrollment*

School	2019-20	2018-19	Change
<i>Elementary Schools</i>			
Bubb School	492	568	-76
Castro School	336	285	+51
Huff School	576	623	-47
Landels School	447	498	-51
Mistral School	397	372	+25
Monta Loma School	342	416	-74
Stevenson School	440	421	+19
Theurekauf School	266	360	-94
Vargas	320	0	+320
<i>Middle Schools</i>			
Crittenden Middle	668	700	-32
Graham Middle	866	885	-19
<i>Other Programs</i>			
Independent Study	5	6	-1
Non-Public Schools	8	9	-1
<b>Total</b>	<b>5244</b>	<b>5143</b>	<b>+101</b>

*Source: May 15, 2019 District Projections.*





## Expenditures by Program

### School Sites

<b>School Site Budget Summary</b>					
<b>Program</b>	<b>Program Description</b>	<b>2016-2017 Actual</b>	<b>2017-2018 Actual</b>	<b>2018-2019 Estimated Actual</b>	<b>2019-2020 Budget</b>
<b>0100</b>	Site: School Allocation	\$345,132	\$316,825	\$363,080	\$368,691
<b>0211</b>	Academic Turnaround Program	\$225,357	\$146,230	\$78,943	\$0
<b>0214</b>	Targeted Student Support Program (TSSP) *Also see Program 216-next page	\$1,363,992	\$857,791	\$393,100	\$344,600
<b>0222</b>	Science PRG: Middle School Science Equipment	\$10,000	\$10,000	\$10,000	\$10,000
<b>0233</b>	After School Extended Learning	\$0	\$0	\$203,560	\$0
<b>0235</b>	After School Program: Enrichment	\$52,126	\$27,801	\$35,200	\$36,960
<b>0236</b>	After School Sports & Electives - Middle School	\$145,310	\$100,000	\$100,000	\$100,000
<b>0243</b>	Musical Instruments and Repair - Middle	\$0	\$0	\$10,000	\$10,000
<b>0250</b>	Title I Program: Student Support	\$434,888	\$275,626	\$427,536	\$374,902
<b>0302</b>	Parent Engagement	\$0	\$0	\$100,182	\$104,347
<b>Grand Total</b>		<b>\$2,576,805</b>	<b>\$1,734,272</b>	<b>\$1,721,601</b>	<b>\$1,349,500</b>



## Education Services

<b>Ed Services Department</b>					
<b>Program</b>	<b>Program Description</b>	<b>2016-2017 Actual</b>	<b>2017-2018 Actual</b>	<b>2018-2019 Estimated Actual</b>	<b>2019-2020 Budget</b>
<b>0200</b>	Department of Education Services	\$821,189	\$867,093	\$1,002,899	\$1,023,250
<b>0203</b>	Teacher Release Days Substitute	\$0	\$86,842	\$110,160	\$0
<b>0204</b>	Professional Development	\$230,718	\$130,898	\$308,000	\$308,000
<b>0205</b>	Academic Curriculum Materials	\$2,007,291	\$422,463	\$464,000	\$1,274,357
<b>0206</b>	Teach To One (TTO) Program	\$278,121	\$0	\$0	\$0
<b>0207</b>	Science Plan Professional Development	\$0	\$0	\$0	\$150,000
<b>0208</b>	Stretch to Kinder Program	\$68,494	\$57,961	\$64,287	\$74,045
<b>0209</b>	Instructional Coaching	\$1,186,138	\$1,288,721	\$1,634,707	\$860,563
<b>0210</b>	Begin Teacher/Admin Support (BTSA)	\$308,473	\$491,032	\$537,925	\$483,554
<b>0211</b>	Academic Turnaround Program	\$225,357	\$146,230	\$78,943	\$0
<b>0213</b>	Low Performing Students Block Grant-LPSBG	\$0	\$0	\$45,000	\$85,418
<b>0214</b>	Targeted Student Support Program (TSSP)	\$1,475,941	\$905,950	\$485,600	\$437,100
<b>0215</b>	TSSP: Engagement Facilitator	\$706,121	\$792,188	\$1,111,073	\$867,519
<b>0216</b>	TSSP: RTI Intervention Program	\$725,345	\$1,614,872	\$1,903,368	\$1,620,694
<b>0217</b>	Summer School Program	\$101,095	\$123,601	\$134,988	\$54,000
<b>0218</b>	Academic at Risk	\$345,009	\$400,279	\$620,609	\$330,894
<b>0220</b>	Science Program	\$313,377	\$0	\$0	\$0
<b>0221</b>	Science PRG: ES Science Material (Hands on Science Kit)	\$9,672	\$5,230	\$11,000	\$11,000
<b>0222</b>	Science PRG: Middle School Science Equipment	\$10,000	\$10,000	\$10,000	\$10,000
<b>0223</b>	Science PRG: Living Classroom	\$50,225	\$54,000	\$85,000	\$85,000
<b>0224</b>	Science PRG: Environmental Education	\$45,248	\$46,592	\$80,000	\$80,000
<b>0225</b>	Science Camp: Grade 5 - Walden West	\$178,465	\$186,357	\$180,000	\$180,000



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<b>0226</b>	Science Camp: Grade 8 - Yosemite	\$266,141	\$296,139	\$320,000	\$320,000
<b>0230</b>	Physical Education: Grades 1-5	\$770,826	\$834,980	\$841,860	\$848,750
<b>0231</b>	MVEF-Tech Smart	\$0	\$0	\$100,000	\$3,000
<b>0233</b>	After School Extended Learning	\$0	\$0	\$203,560	\$0
<b>0234</b>	After School Education and Safety (ASES)	\$564,555	\$606,798	\$710,151	\$706,794
<b>0235</b>	After School Program: Enrichment	\$52,126	\$27,801	\$35,200	\$36,960
<b>0236</b>	After School Sports & Electives - Middle School	\$145,310	\$100,000	\$100,000	\$100,000
<b>0242</b>	Musical Instruments and Repair - Elementary	\$0	\$3,792	\$30,000	\$5,000
<b>0243</b>	Musical Instruments and Repair - Middle	\$0	\$2,299	\$100,000	\$10,000
<b>0244</b>	Art Program	\$278,071	\$350,934	\$592,074	\$627,821
<b>0245</b>	Music Program	\$380,639	\$718,405	\$781,129	\$764,596
<b>0246</b>	MVEF Leadership Program	\$44,900	\$37,700	\$0	\$0
<b>0411</b>	Library/Media Services Program	\$513,062	\$510,400	\$531,522	\$596,835
<b>Grand Total</b>		<b>\$12,101,908</b>	<b>\$11,119,555</b>	<b>\$13,213,055</b>	<b>\$11,955,149</b>

English Language Learners

<b>English Language Learners Department</b>					
<b>Program</b>	<b>Program Description</b>	<b>2016-2017 Actual</b>	<b>2017-2018 Actual</b>	<b>2018-2019 Estimated Actual</b>	<b>2019-2020 Budget</b>
<b>0250</b>	Title I Program: Student Support	\$24,301	\$6,996	\$72,640	\$342,685
<b>0251</b>	Title II, Part A: Teacher Quality	\$10,083	\$0	\$0	\$0
<b>0252</b>	Title I-McKinney-Vento Homeless Assistance	\$140	\$13,027	\$31,366	\$27,116
<b>0300</b>	English Learners Program	\$382,592	\$623,289	\$565,435	\$584,886
<b>0301</b>	English Learner Testing	\$0	\$89,471	\$120,000	\$122,400
<b>0302</b>	Parent Engagement	\$0	\$0	\$171,581	\$149,460
<b>0305</b>	English Language Development (ELD)	\$36,216	\$125,053	\$187,000	\$152,000
<b>0310</b>	Title III Program: Immigrant Ed	\$49,122	\$29,290	\$35,619	\$33,001



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<b>0311</b>	Title III Program: Limited English Proficiency	\$297,335	\$62,775	\$67,963	\$59,482
<b>0312</b>	Title IV : Student Support and Academic Enrichment	\$0	\$0	\$26,137	\$26,174
<b>Grand Total</b>		<b>\$1,234,677</b>	<b>\$1,225,528</b>	<b>\$1,705,277</b>	<b>\$1,872,106</b>

Administrative Services

<b>Admin Services Department</b>					
<b>Program</b>	<b>Program Description</b>	<b>2016-2017 Actual</b>	<b>2017-2018 Actual</b>	<b>2018-2019 Estimated Actual</b>	<b>2019-2020 Budget</b>
<b>0110</b>	Yard Supervision	\$218,277	\$285,208	\$372,295	\$455,482
<b>0400</b>	Department of Administration Services	\$1,091,158	\$1,303,643	\$1,164,755	\$1,237,137
<b>0401</b>	Regular Education Program	\$21,224,860	\$22,721,657	\$24,903,365	\$25,081,953
<b>0405</b>	Independent Study Program	\$57,647	\$56,551	\$49,395	\$40,395
<b>0412</b>	Middle School Counselors & CHAC	\$108,049	\$439,651	\$680,173	\$551,403
<b>0413</b>	Professional Development- Classified	\$0	\$0	\$40,507	\$0
<b>0415</b>	School Site Office Staff	\$3,498,421	\$3,962,035	\$4,651,446	\$4,858,799
<b>0420</b>	Overloaded/Combination Classes Stipend	\$44,874	\$40,934	\$40,000	\$40,000
<b>0421</b>	Substitute Teachers	\$335,277	\$426,217	\$429,806	\$429,806
<b>0425</b>	Health & Safety (Workers Compensation)	\$5,420	\$4,016	\$5,105	\$5,105
<b>0426</b>	Employee Modified Work Status	\$22,452	\$0	\$0	\$0
<b>0430</b>	Health Services	\$190,426	\$0	\$0	\$0
<b>0435</b>	Student Health Program/Nurses	\$202,053	\$388,345	\$433,580	\$456,727
<b>0440</b>	Employee Negotiations	\$2,000	\$3,425	\$34,600	\$34,600
<b>Grand Total</b>		<b>\$26,782,636</b>	<b>\$29,346,476</b>	<b>\$32,432,732</b>	<b>\$32,735,925</b>



Business Services

<b>Business Services Department</b>					
<b>Program</b>	<b>Program Description</b>	<b>2016-2017 Actual</b>	<b>2017-2018 Actual</b>	<b>2018-2019 Estimated Actual</b>	<b>2019-2020 Budget</b>
<b>0500</b>	Department of Business Services	\$531,080	\$499,506	\$671,636	\$577,498
<b>0503</b>	District Operations (cost of doing business)	\$1,325,423	\$1,739,969	\$1,800,068	\$1,986,591
<b>0504</b>	Duplication (Copier) Expenses	\$98,201	\$97,977	\$104,709	\$110,009
<b>0520</b>	Fiscal Services	\$733,226	\$841,954	\$740,217	\$821,477
<b>0521</b>	CalSTRS On-behalf Contribution	\$1,396,351	\$2,082,017	\$2,346,001	\$2,346,001
<b>0522</b>	Other Post-Employment Benefits (Employer Portion)	\$259,117	\$246,870	\$276,852	\$326,371
<b>0559</b>	Sports Center at Middle Schools		\$70,347	\$73,260	\$73,260
<b>Grand Total</b>		<b>\$2,947,047</b>	<b>\$5,578,640</b>	<b>\$6,012,743</b>	<b>\$6,241,207</b>

Maintenance and Operations

<b>Maintenance and Operations Department</b>					
<b>Program</b>	<b>Program Description</b>	<b>2016-2017 Actual</b>	<b>2017-2018 Actual</b>	<b>2018-2019 Estimated Actual</b>	<b>2019-2020 Budget</b>
<b>0550</b>	Routine Maintenance & Operations Services	\$3,462,066	\$3,946,436	\$4,119,800	\$4,183,971
<b>0560</b>	Transportation: Home to School Routes	\$403,349	\$522,845	\$535,630	\$525,500
<b>0561</b>	Transportation: Other Destinations	-\$28,505	-\$26,574	-\$19,568	-\$16,568
<b>0562</b>	SPED: Transportation (SH/OH)	\$445,134	\$473,757	\$328,750	\$350,617
<b>Grand Total</b>		<b>\$4,282,043</b>	<b>\$4,916,464</b>	<b>\$4,964,612</b>	<b>\$5,043,520</b>



## Special Education Department

<b>Special Education Department</b>					
<b>Program</b>	<b>Program Description</b>	<b>2016-2017 Actual</b>	<b>2017-2018 Actual</b>	<b>2018-2019 Estimated Actual</b>	<b>2019-2020 Budget</b>
<b>0350</b>	Special Education Program (SPED)	\$10,771,995	\$13,020,511	\$13,210,866	\$13,882,818
<b>0351</b>	Home and Hospital Education	\$98	\$17,035	\$10,000	\$10,000
<b>0355</b>	Medi-Cal Billing Option	\$26,828	\$57,193	\$565,392	\$50,000
<b>0356</b>	Medi-Cal Admin Activity Program (MAA)	\$11,691	\$17,745	\$0	\$0
<b>0361</b>	SPED: IDEA Private School ISP's (not in use)	\$6,813	\$0	\$0	\$0
<b>0362</b>	SPED: Preschool	\$60,932	\$306,915	\$49,931	\$67,535
<b>0363</b>	SPED: IDEA Preschool Entitlement (not in use)	\$197,047	\$0	\$0	\$0
<b>0364</b>	SPED: Mental Health	\$49,696	\$198,269	\$346,546	\$351,312
<b>0365</b>	SPED: IDEA Preschool Staff Development	\$1,030	\$1,880	\$380	\$515
<b>0366</b>	SPED: Mental Health Services (not in use)	\$68,817	\$0	\$0	\$0
<b>0368</b>	SPED: Personnel Staff Development	\$793	\$500	\$20,000	\$20,000
<b>0381</b>	SPED: Non-public School (NPS)	\$0	\$446,350	\$981,889	\$905,976
<b>Grand Total</b>		<b>\$11,195,740</b>	<b>\$14,066,398</b>	<b>\$15,185,004</b>	<b>\$15,288,156</b>

## Technology Department

<b>Technology Department</b>					
<b>Program</b>	<b>Program Description</b>	<b>2016-2017 Actual</b>	<b>2017-2018 Actual</b>	<b>2018-2019 Estimated Actual</b>	<b>2019-2020 Budget</b>
<b>0570</b>	Technology Services	\$2,470,888	\$1,803,586	\$2,252,459	\$1,765,915
<b>0571</b>	E-Rate Program	\$0	\$0	\$68,475	\$0



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<b>0580</b>	Software/Licensing District-wide	\$0	\$424,309	\$505,807	\$455,000
<b>Grand Total</b>		<b>\$2,470,888</b>	<b>\$2,227,895</b>	<b>\$2,826,741</b>	<b>\$2,220,915</b>

Superintendent and Board of Trustees

<b>Superintendent and Board of Trustees</b>					
<b>Program</b>	<b>Program Description</b>	<b>2016-2017 Actual</b>	<b>2017-2018 Actual</b>	<b>2018-2019 Estimated Actual</b>	<b>2019-2020 Budget</b>
<b>0600</b>	Office of the Superintendent	\$583,455	\$739,826	\$844,040	\$817,150
<b>0610</b>	Board of Trustees	\$192,662	\$183,975	\$284,304	\$291,545
<b>0620</b>	Public Relations	\$190,986	\$311,310	\$394,541	\$403,072
<b>0630</b>	Strategic Plan Fees for Creation and Reviews	\$18,127	\$0	\$0	\$0
<b>0631</b>	Strategic Plan Initiatives/Implementation	\$272,054	\$241,507	\$0	\$0
<b>0640</b>	Parcel Tax Planning Fees and Election	\$262,924	\$0	\$0	\$0
<b>0650</b>	District Health & Safety (Emergency Preparedness)	\$17,283	\$21,468	\$20,000	\$25,000
<b>Grand Total</b>		<b>\$1,537,491</b>	<b>\$1,498,086</b>	<b>\$1,542,885</b>	<b>\$1,536,767</b>

Other Funds



Mountain View Whisman SD

	Fund 12 Estimated Actual	Fund 13 Estimated Actual	Fund 20 Estimated Actual	Fund 21 Estimated Actual	Fund 25 Estimated Actual	Fund 40 Estimated Actual
<b>Beginning Balance July 1</b>	\$ 16,135	\$ 108,728	\$ 5,151,791	\$ 51,762,252	\$ -	\$ 38,165,952
<b>Revenue</b>						
Federal	137,366	1,275,000				-
State	1,187,621	99,625				-
Local	320,000	812,348	60,000	2,658,532	587,165	2,531,064
Contribution from General Fund	326,333	513,278		1,145,347		
<b>Total</b>	<b>1,971,320</b>	<b>2,700,251</b>	<b>60,000</b>	<b>3,803,879</b>	<b>587,165</b>	<b>2,531,064</b>
<b>Expenditures</b>						
Salaries-Certificated	637,999					
Salaries-Classified	501,949	1,279,228		42,405		
Benefits	497,511	490,244		12,904		
Materials & Supplies	25,814	834,476		319,766		164,038
Services and Other Operating	118,858	(70,559)		622,149		64,991
Capital Outlay	137,366	166,862		48,757,627	-	30,002,127
COP Annual Payment					206,833	2,431,064
Other Outgo - Indirect Costs	51,823					1,591,984
<b>Total</b>	<b>1,971,320</b>	<b>2,700,251</b>	<b>-</b>	<b>49,754,851</b>	<b>206,833</b>	<b>34,254,204</b>
<b>Estimated Surplus/(Deficit)</b>	<b>-</b>	<b>-</b>	<b>60,000</b>	<b>(45,950,972)</b>	<b>380,332</b>	<b>(31,723,140)</b>
<b>Ending Balance June 30</b>	<b>\$ 16,135</b>	<b>\$ 108,728</b>	<b>\$ 5,211,791</b>	<b>\$ 5,811,280</b>	<b>\$ 380,332</b>	<b>\$ 6,442,812</b>

Fund 25 – Developer Fees Collection Trend







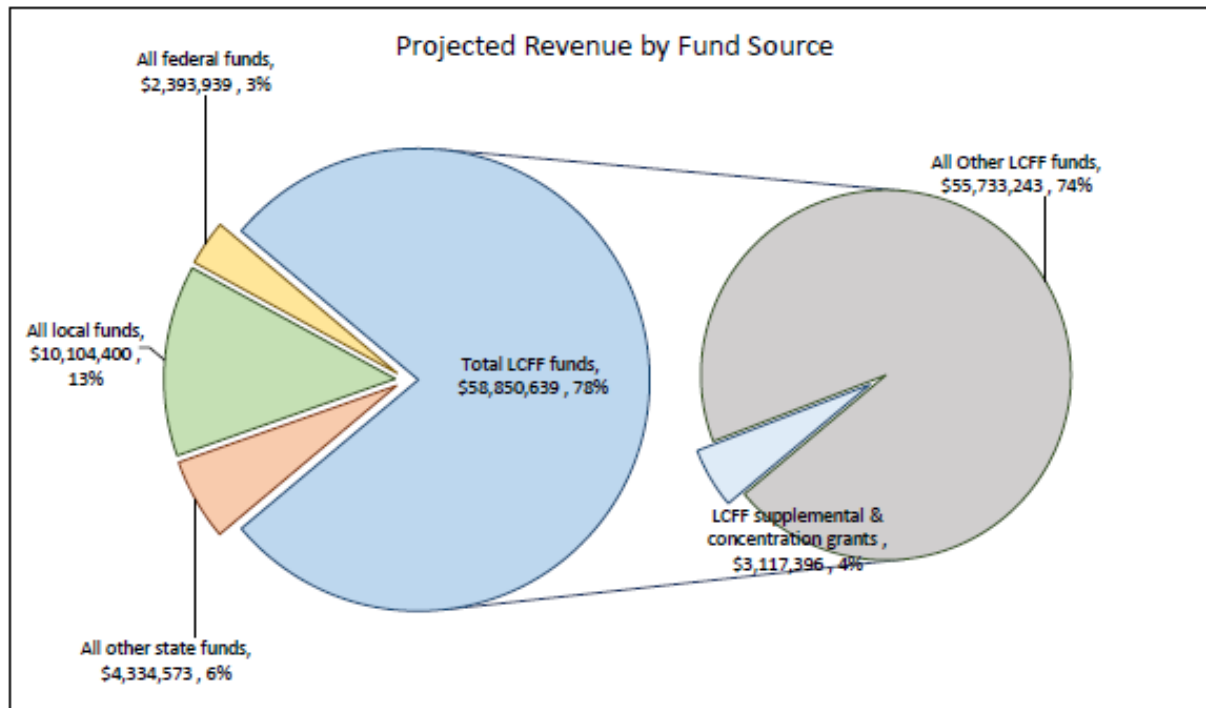
# Local Control Funding Formula Budget Overview for Parents

## LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Mountain View Whisman School District	
CDS Code: 43 69591 0000000	
Local Control and Accountability Plan (LCAP) Year: 2019-2020	
LEA contact information: Cathy Baur Chief Academic Officer	cbaur@mwwsd.org

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

### Budget Overview for the 2019-2020 LCAP Year



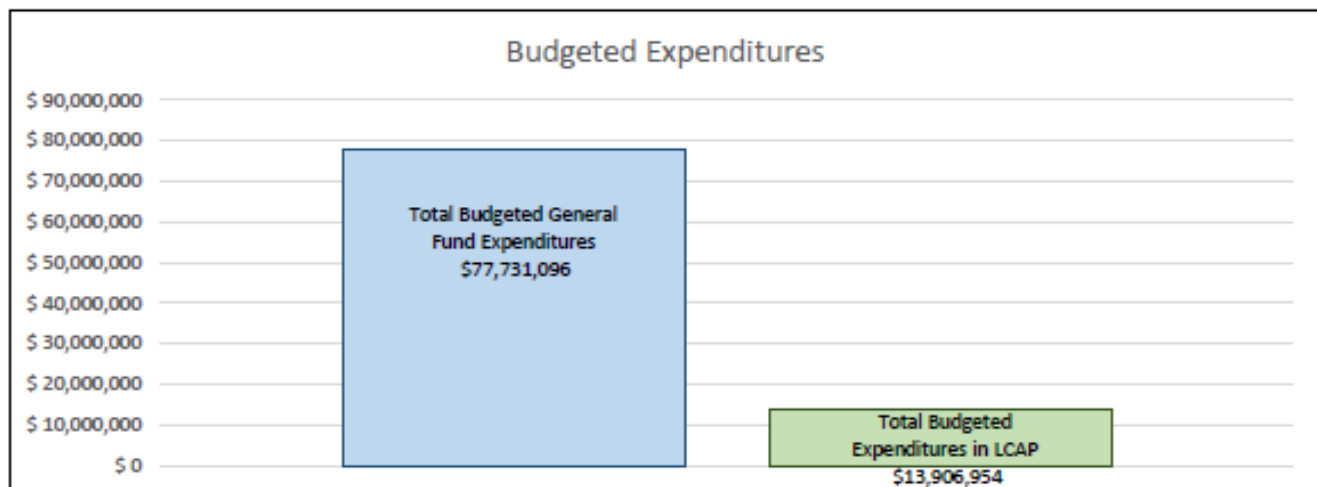
This chart shows the total general purpose revenue Mountain View Whisman School District expects to receive in the coming year from all sources.

The total revenue projected for Mountain View Whisman School District is \$75,683,551.00, of which \$58,850,639.00 is Local Control Funding Formula (LCFF), \$4,334,573.00 is other state funds, \$10,104,400.00 is local funds, and \$2,393,939.00 is federal funds. Of the \$58,850,639.00 in LCFF Funds, \$3,117,396.00 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.



## LCFF Budget Overview for Parents



This chart provides a quick summary of how much Mountain View Whisman School District plans to spend for 2019-2020. It shows how much of the total is tied to planned actions and services in the LCAP.

Mountain View Whisman School District plans to spend \$77,731,096.00 for the 2019-2020 school year. Of that amount, \$13,906,954.00 is tied to actions/services in the LCAP and \$63,824,142.00 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

The General Fund Budget expenditures include operational costs for overall functioning of school sites. This includes certificated and classified salaries and benefits, supplies and materials, contracted services for specialized services. About 64 Million of General Fund expenditures budgeted for the operational cost is not included in the LCAP.

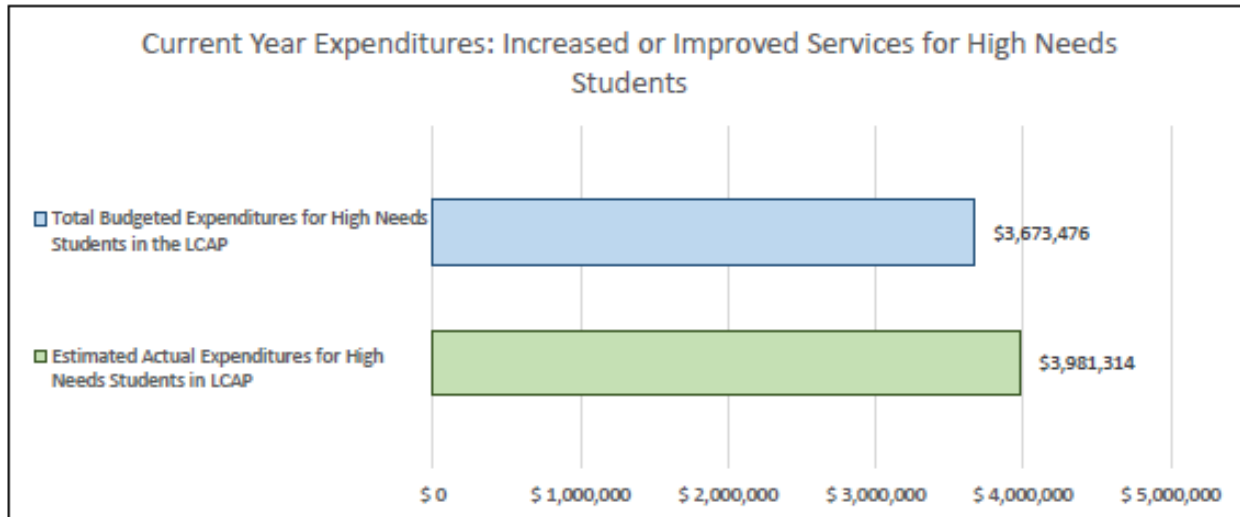
### Increased or Improved Services for High Needs Students in 2019-2020

In 2019-2020, Mountain View Whisman School District is projecting it will receive \$3,117,396.00 based on the enrollment of foster youth, English learner, and low-income students. Mountain View Whisman School District must demonstrate the planned actions and services will increase or improve services for high needs students compared to the services all students receive in proportion to the increased funding it receives for high needs students. In the LCAP, Mountain View Whisman School District plans to spend \$4,723,021.00 on actions to meet this requirement.



## LCFF Budget Overview for Parents

### Update on Increased or Improved Services for High Needs Students in 2018-2019



This chart compares what Mountain View Whisman School District budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Mountain View Whisman School District estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

In 2018-2019, Mountain View Whisman School District's LCAP budgeted \$3,673,476.00 for planned actions to increase or improve services for high needs students. Mountain View Whisman School District estimates that it will actually spend \$3,981,314.00 for actions to increase or improve services for high needs students in 2018-2019.



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Mountain View Whisman SD

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