



Mountain View Whisman School District

Annual Budget Book 2021-22





Board of Trustees

Laura Blakely, Trustee

Devon Conley, Trustee

Christopher Chiang, Trustee

Ellen Wheeler, Trustee

Laura Berman, Trustee

Superintendent

Ayindé Rudolph, Ed.D.

Chief Business Officer

Rebecca Westover, Ed.D.

Director/Fiscal Services

Nadia Pongo



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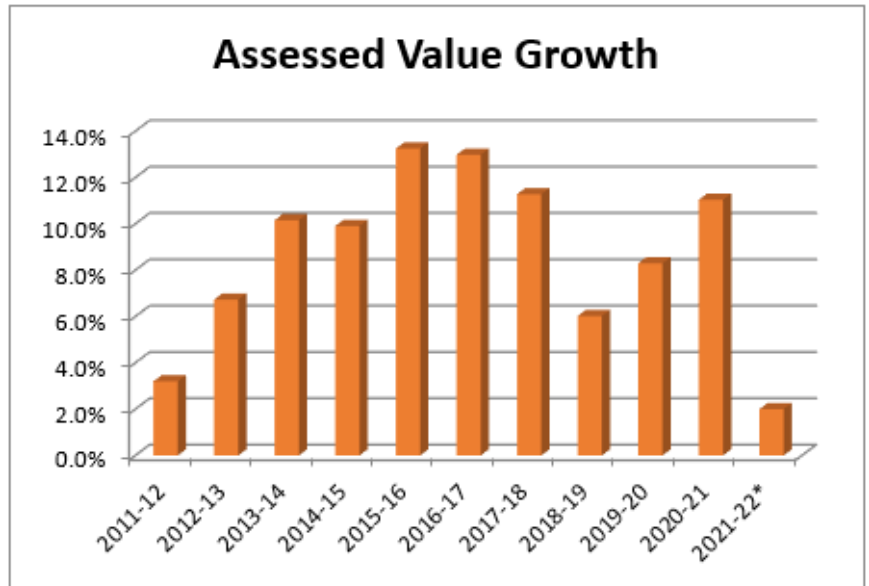


Executive Summary

This 2021-22 proposed budget provides sufficient resources to continue academic programs from the previous year with additional resources put towards learning recovery. It is projected that the District will end the 2020-21 year with a balanced budget and a 27.46% reserve level. The district is “community funded” (also known as a “basic aid district”), which means it relies almost entirely on the increased assessed value of the property tax base within the district. A conservative estimate of the Assessed Value (A/V) growth has been projected at 2% for the 2020-21 property roll year.

The 2021-22 budget year faces some uncertainty as school districts adjust to returning to in person instruction and costs associated with it. The Governor’s 2021-22 Budget Revision was more positive than the previous year. The Governor proposed major spending in education, much of what was proposed would be funded through the Local Control Funding Formula (LCFF) which would not impact MVWSD’s funding. However, there were several potential grants that the District could be eligible for. During first and second interim there will be adjustments to the District’s budget as COVID funds are rolled over from the previous year and new grants are recognized.

Enrollment <i>May 2021 Projection</i>	4,690
Revenue per Student	18,922
Expenditures per Student	18,152
Property Tax Collection *projected	59.7 M
Assumed Property Tax Growth	2%



*Projected

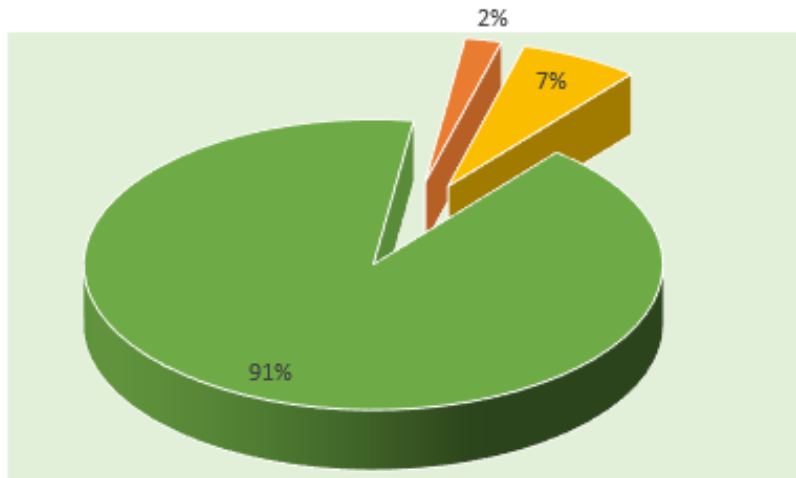


Revenues and Expenditures

2021-22 Projected General Fund Revenues

The following are the revenue projections for our 2021-22 General Fund Budget.

General Fund Revenue	
Federal	1,793,252
Other State	5,919,070
Local & LCFF	81,032,645
Grand Total	88,744,967



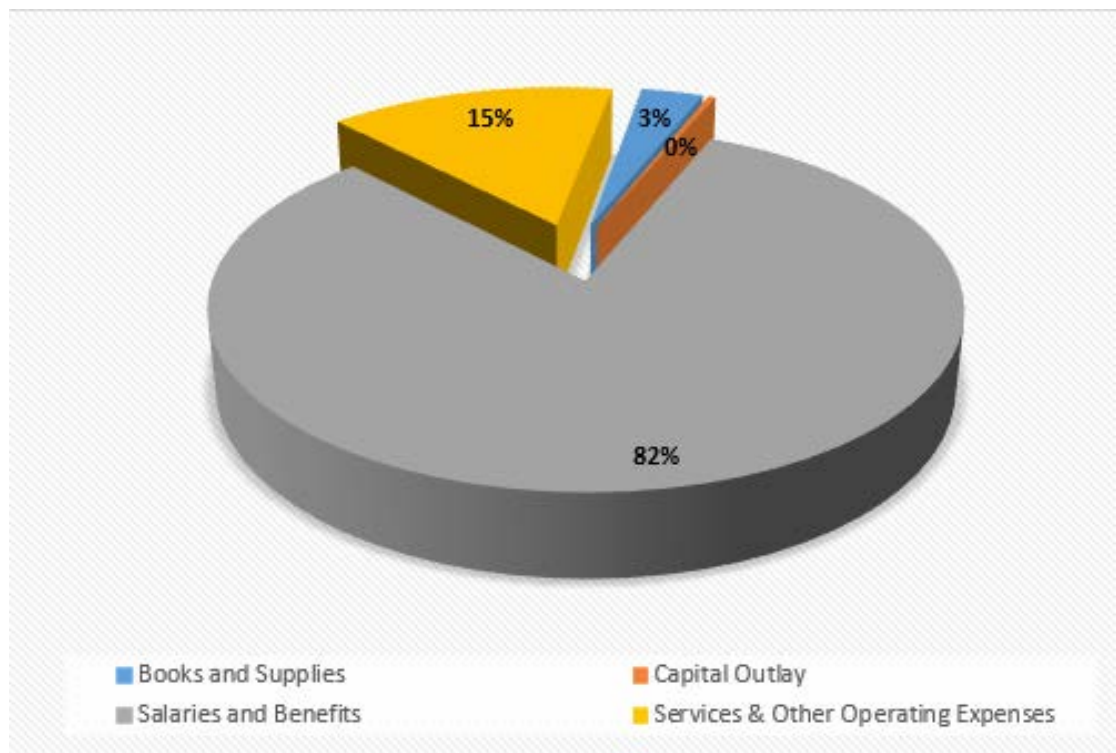
■ Federal ■ Other State ■ Local & LCFF



2021-22 Projected General Fund Expenditures

The following are the expenditure projections for our 2021-22 General Fund Budget.

General Fund Expenditures	
Books and Supplies	2,756,100
Capital Outlay	320,000
Salaries and Benefits	69,327,587
Services & Other Operating Expenses	12,728,653
Grand Total	85,132,340





2020-21 Estimated Actuals – General Fund Summary

Below are the CURRENT YEAR estimates for the General Fund ending June 30, 2021.

	Unrestricted	Restricted	Combined
Estimated Beginning Balance, July 1, 2020	22,979,279	1,259,828	24,239,107
Total Revenues	70,912,086	26,609,669	97,521,755
Total Expenditures	49,981,814	40,616,328	90,598,143
Net Increase (Decrease)	3,098,131	537,831	3,635,962
Ending Balance, June 30, 2021	26,077,410	1,797,659	27,875,069



2021-2024 General Fund Multi-Year Projection

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

	2021-22 (year 1)	2022-23 (year 2)	2023-24 (year 3)
Estimated Beginning Balance, July 1	\$27,875,069	\$29,072,522	\$28,497,983
Total Revenues	\$88,744,967	\$88,998,594	\$89,274,323
Total Expenditures	\$87,547,514	\$89,573,134	\$90,632,349
Net Increase (Decrease)	\$1,197,453	(\$574,540)	(\$1,358,026)
Ending Balance, June 30	\$29,072,522	\$28,497,983	\$27,139,957
Reserve Level	31.12%	29.78%	27.93%

Expenditures by Program

School Sites

Program	Program Description	2019-20 Actuals	2020-21 Estimated Actuals	2021-2022 Budget
0100	Site: School Allocation	339,995	404,090	400,775
0214	Targeted Student Support Program (TSSP)	300,055	405,732	401,734
0222	Science PRG: Middle School Science Equipment	5,861	14,139	10,000
0235	After School Program: Enrichment	20,690	32,970	32,740
0236	After School Sports & Electives - Middle School	94,836	105,164	30,000
0237	MVEF Athletics	0	0	100,000
0302	Parent Engagement	30,380	106,521	104,349
Grand Total		791,817	1,068,616	1,079,598

Special Education Department

Program	Program Description	2019-20 Actuals	2020-21 Estimated Actuals	2021-2022 Budget
0350	Special Education Program (SPED)	13,507,266	12,865,256	14,201,893
0351	Home and Hospital Education	12,197	18,350	18,045
0355	Medi-Cal Billing Option	241,214	55,000	28,407
0362	SPED: Preschool	44,914	55,672	54,435
0364	SPED: Mental Health	226,565	797,543	312,026
0365	SPED: IDEA Preschool Staff Development	4,989	500	485
0368	SPED: Personnel Staff Development	4,868	5,000	8,000
0381	SPED: Non-public School (NPS)	871,230	1,106,651	1,076,651
Grand Total		14,913,243	14,903,972	15,699,942

Education Services

Program	Program Description	2019-20 Actuals	2020-21 Estimated Actuals	2021-2022 Budget
0200	Department of Education Services	1,029,633	1,124,137	1,235,062
0204	Professional Development	179,417	94,414	171,642
0205	Academic Curriculum Materials	911,871	2,000,022	577,509
0207	Science Plan Professional Development	126,233	192,667	191,000
0209	Instructional Coaching	846,341	1,065,229	1,288,006
0210	Begin Teacher/Admin Support (BTSA)	450,868	403,562	386,729
0215	TSSP: Engagement Facilitator	851,560	881,576	905,466
0216	TSSP: RTI Intervention Program	1,616,073	1,745,943	1,822,416
0217	Summer School Program	23,201	31,257	115,075
0218	Academic at Risk	406,646	535,303	614,737
0221	Science PRG: ES Sci Matl (Hands on Sci Kit)	7,353	0	25,000
0223	Science PRG: Living Classroom	83,250	85,000	85,000
0224	Science PRG: Environmental Education	50,333	40,445	53,000
0225	Science Camp: Grade 5 - Walden West	152,435	24,805	187,907
0226	Science Camp: Grade 8 - Yosemite	298,037	213,065	213,065
0230	Physical Education: Grades 1-5	837,775	874,382	848,750
0234	After School Education and Safety (ASES)	744,617	721,244	699,337
0238	MVEF Wellness	0	0	25,000
0242	Musical Instruments and Repair - Elementary	5,073	9,247	6,600
0243	Musical Instruments and Repair - Middle	3,889	21,511	15,400
0244	Art Program	623,791	775,984	747,990
0245	Music Program	813,390	801,175	768,900
0411	Library/Media Services Program	580,187	549,634	587,299
Grand Total		10,641,973	12,190,602	11,570,890

English Language Learners

Program	Program Description	2019-20 Actuals	2020-21 Estimated Actuals	2021-2022 Budget
0250	Title I Program: Student Support	451,493	583,225	284,712
0252	Title I-McKinney-Vento Homeless Assistance	30,474	46,243	37,758
0300	English Learners Program	590,613	389,717	414,442
0301	English Learner Testing	144,623	172,400	161,008
0302	Parent Engagement	12,684	0	2,174
0305	English Language Development (ELD)	55,097	126,637	105,000
0310	Title III Program: Immigrant Ed	43,508	35,944	47,280
0311	Title III Program: Limited English Proficiency	79,993	51,918	44,997
0312	Title IV : Student Support and Academic Enrichment	0	43,706	39,271
Grand Total		1,408,485	1,449,790	1,136,642

Administrative Services

Program	Program Description	2019-20 Actuals	2020-21 Estimated Actuals	2021-2022 Budget
0110	Site: Yard Supervision	394,765	455,691	831,076
0400	Administration Services Department	1,192,050	1,169,892	1,272,150
0401	Regular Education Program	26,686,522	25,787,832	26,938,411
0412	Middle School Counselors & CHAC	605,684	620,032	667,402
0415	School Site Office Staff	4,936,071	4,672,106	4,644,953
0421	Substitute Teachers	446,106	409,346	440,485
0425	Health & Safety (Workers Compensation)	760	1,700	2,500
0435	Student Health Program/Nurses	455,705	468,284	451,088
0440	Employee Negotiations	47,980	54,600	39,832
Grand Total		34,765,643	33,639,483	35,287,897

Business Services

Program	Program Description	2019-20 Actuals	2020-21 Estimated Actuals	2021-2022 Budget
0000	Vacation Payout	0	201,795	201,795
0500	Business Services Department	633,366	590,816	611,350
0503	District Operations (cost of doing business)	1,976,263	2,164,099	2,233,499
0504	Duplication (Copier) Expenses	114,423	104,773	108,367
0510	Facility Rentals & Leases	0	54,180	54,180
0520	Fiscal Services	896,912	980,448	1,041,095
0521	STRS on Behalf	3,950,688	3,177,945	3,337,045
0522	Other Post Employment Benefits (Employer Portion)	328,987	444,747	444,747
0524	Indirect Charge (reduce district operating cost)	(52,709)	(40,252)	(40,158)
0559	Sports Center at Middle Schools	64,546	78,718	80,000
Grand Total		7,912,476	7,757,269	8,071,920

Maintenance and Operation

Program	Program Description	2019-20 Actuals	2020-21 Estimated Actuals	2021-2022 Budget
0550	Routine Maintenance & Operations Services	4,513,202	4,571,339	4,965,122
0560	Transportation: Home to School Routes	629,748	583,985	598,442
0562	SPED: Transportation (SH/OH)	295,363	329,541	339,377
Grand Total		5,438,313	5,484,865	5,902,941

Technology Department

Program	Program Description	2019-20 Actuals	2020-21 Estimated Actuals	2021-2022 Budget
0570	Technology Services Department	1,814,862	2,022,591	2,286,034
0572	Chromebook Replacements	0	500,000	500,000
0580	District Wide Software/Licensing	470,022	450,000	515,000
Grand Total		2,284,884	2,972,591	3,301,034

Superintendent and Board of Trustees

Program	Program Description	2019-20 Actuals	2020-21 Estimated Actuals	2021-2022 Budget
0600	Office of the Superintendent	938,164	932,569	919,169
0610	Board of Trustees	340,820	315,025	368,419
0620	Public Relations	369,526	427,203	501,358
0631	Strategic Plan	0	61,650	150,000
0640	Board Election	89,803	95,000	90,000
0650	District Health & Safety (Emergency Preparedness)	18,984	88,332	30,800
7388	COVID-19 Pandemic / SB 117	1,817,137	7,106,838	1,021,730
Grand Total		3,574,434	9,026,617	3,081,476

2021-22 Projected – Other Funds

Fund Title	Beginning Balance	Revenues	Contribution from General Fund	Expenditures	Ending Balance
12 Preschool	0	1,287,160	598,914	1,886,074	0
13 Food Service	249,752	1,869,200	816,260	2,685,460	249,752
20 Postemployment Benefits	6,819,952	60,000	1,000,000	0	7,879,952
21 Capital Projects	42,706,026	174,000,000	0	216,589,774	116,252
25 Developer Fees	3,470,777	498,500	0	0	3,969,277
40 Special Reserve for Capital Projects	1,286,337	0	0	628,942	657,395