



Mountain View
Whisman
School District

Budget Adoption 2021-2022 Public Hearing

June 3, 2021





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Strategic Plan 2021

Strategic Plan 2021

Goal 5: Resource Stewardship

Desired Outcome: The District will maintain a balanced general fund.

Board Resolution 1664.1/18 (January 4, 2018)

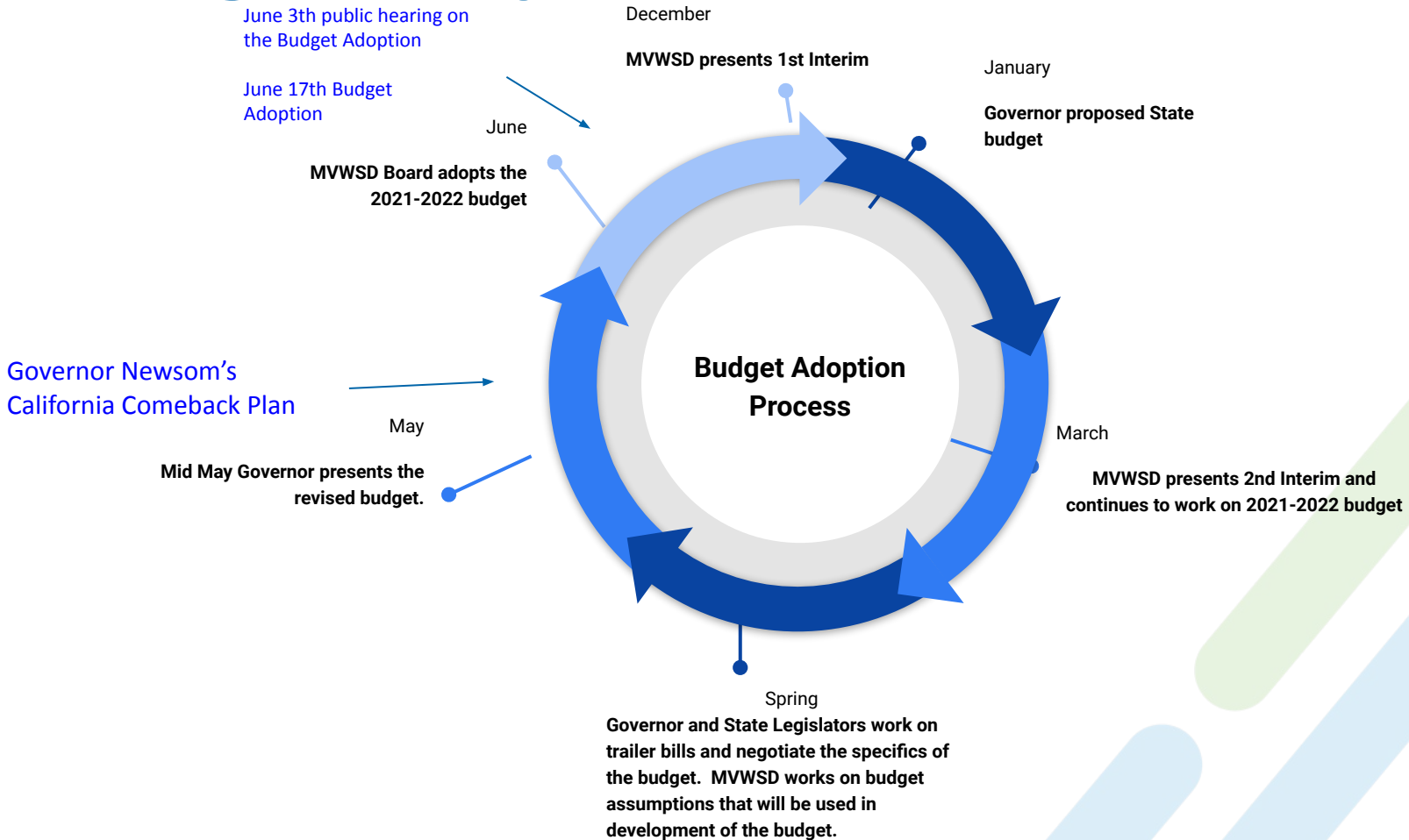
A balanced general fund shall be defined as the unrestricted general reserve level in the third year of any Board-enacted budget adoption or interim budget report falls within the range of 17%-20%, and may include deficit spending in any or all of the three years included in the multi-year projection.



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Budget Process 2021-2022

Budget Adoption Process





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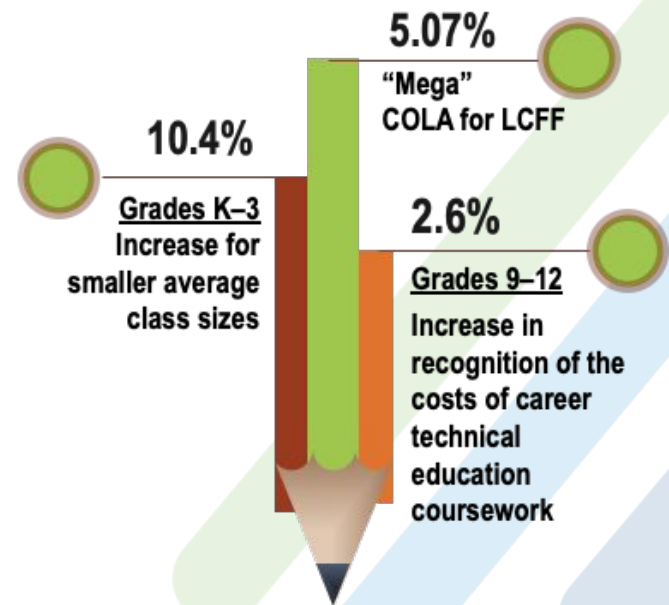
May Revise Highlights

Good News for Schools Across the State

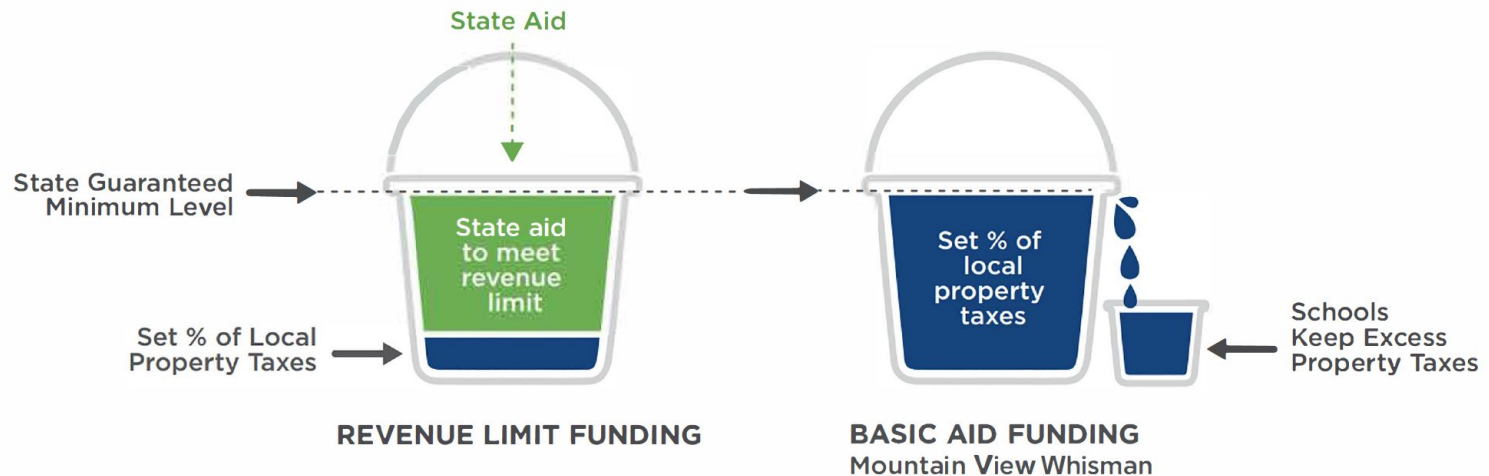
- Leading up to the May Revision, Governor Gavin Newsom announced that the state was facing a \$100 billion surplus, dubbed the “California Comeback Plan”
 - \$76 billion from extra state revenues and \$25 billion from federal resources
 - The forecasted \$54 billion deficit of one year ago is a distant memory
- While California’s coffers are overrun, not all Californians’ bank accounts are experiencing the same
 - California’s unemployment rate was at 8.3% in March 2021

Cost of Living Adjustment (COLA)

- The May Revision increases the COLA which is applied to the Local Control Funding Formula (**LCFF**) base grants for each grade span
- Supplemental and concentration grants are calculated based on the percentage—unduplicated pupil percentage (UPP)—of a local educational agency’s enrolled students who are:
 - English learners, free or reduced-price meal program eligible students, foster youth



LCFF and Basic Aid District



- Many districts in the State will see their funding levels increase. MVWSD will not see the same increase.
- State programs make up about 7% of our budget

Special Education

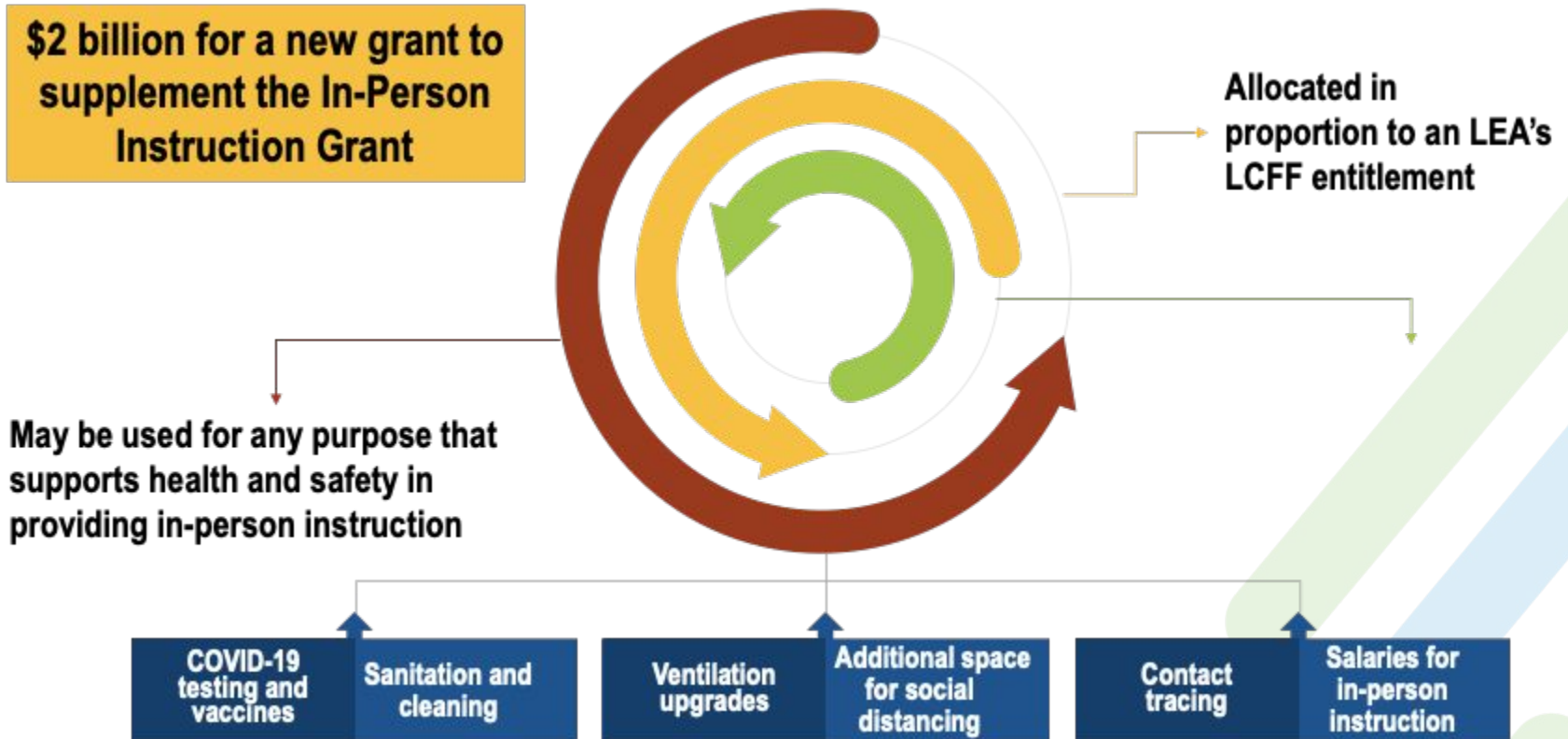
- The Governor's May Revision proposes to apply the compounded COLA of 4.05% to special education funding, an increase compared to the statutory COLA only in the Governor's Budget
- This will increase the special education base rate from \$625.00 in the current year to approximately \$650.31 per ADA
- If this proposal is approved our local SELPA would distribute the funds.

Targeted Intervention Grant 2.6 Billion



Allocated according to an LEA's LCFF entitlement

In Person Instruction Health and Safety



Universal TK

- The May Revision proposes to achieve universal transitional kindergarten for all four-year-olds by 2024–25 with a permanent increase to Proposition 98
- The proposal also includes cutting classroom ratios by half with an investment that grows from \$380 million in 2022–23 to \$740 million by 2024–25
- Funding through Prop 98 would not be available to MVWSD but MVWSD could apply for the initial grants.



2022–23

Expand TK eligibility for four-year-olds whose fifth birthday occurs between

September 2 and March 2



2023–24

Expand TK eligibility to four-year-olds whose fifth birthday occurs between

September 2 and June 2



2024–25

Expand TK eligibility to four-year-olds whose fifth birthday occurs between

September 2 and September 1 of the following calendar year

Kitchen Infrastructure Upgrades

- All LEAs will receive a base allocation of \$25,000 per LEA
- After the base allocations are made, the remaining funds will be provided to LEAs with at least 50% of students eligible for free or reduced-price meals
- The funds shall be provided proportionally based on an LEA's total enrollment of students who are eligible for free and reduced-price meals



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Current Year Estimated Actuals 2020-2021

Major Changes Since Second Interim

Revenues

- Unsecured Property Tax increased by \$126K
- Secured Property Tax increased by \$138K
- Contributions from General Fund decreased by \$939K
- In Person Instruction \$721K to recognize current year revenue
- Extended Learning Grant \$2.9M to recognize revenue
- Extended Learning Grant for IA's \$304K to recognize revenue

Expenditures

- Moved Pod cost of \$1.116M to COVID funds freeing unrestricted dollars.
- One time \$2,000 bonus payment \$1.2M
- Extended Learning Grant & In person expenses to balance the resources \$3.9M

2020-2021 Estimated Actuals

Fund 01 General Fund 2020 - 2021

Estimated Actuals

	Unrestricted Programs	Restricted Programs	Combined
Estimated Beginning Balance, 1-Jul-19	\$ 22,979,279	\$ 1,259,828	\$ 24,239,107
Total Revenues	\$ 53,079,945	\$ 41,154,159	\$ 94,234,104
Total Expenditures	\$ 49,981,814	\$ 40,616,328	\$ 90,598,142
Net Increase/(Decrease)	\$ 3,098,131	\$ 537,831	\$ 3,635,962
Ending Balance, 30-Jun-20	\$ 26,077,410	\$ 1,797,659	\$ 27,875,069

Reserve Level 27.46%

Summary of Other Funds Estimated

Actuals 2020-2021

Fund Title	Beginning Balance	Revenues	Contribution from General Fund	Expenditures	Ending Balance
12 Preschool	\$33,328	\$1,450,976	\$651,557	\$2,135,861	\$0
13 Food Service	\$249,752	\$1,808,545	\$761,094	\$2,569,639	\$249,752
20 Postemployment Benefits	\$5,359,952	\$60,000	\$1,400,00	\$0	\$6,819,952
21 Capital Projects	\$47,532,730	\$538,249	\$0	\$5,364,953	\$42,706,026
25 Developer Fees	\$690,417	\$2,780,360	\$0	\$0	\$3,470,777
40 Special Reserve for Capital Projects	\$3,570,473	\$10,000	\$475,000	\$2,769,136	\$1,286,337



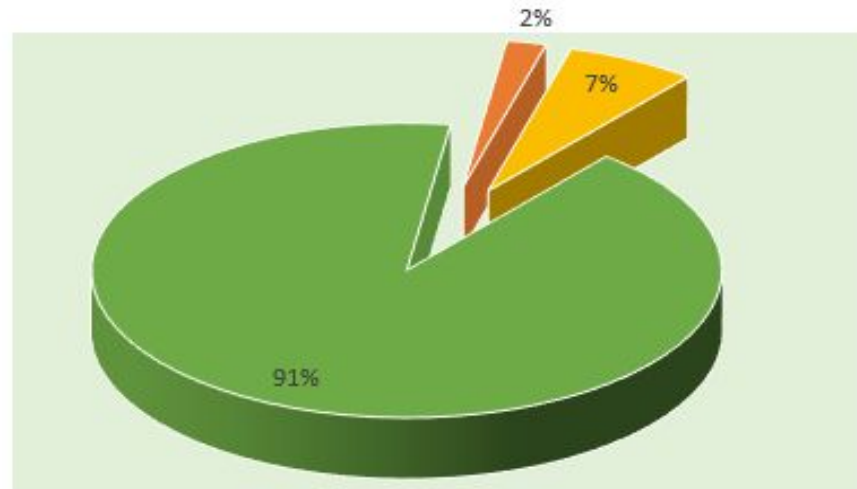
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2021-2022 Budget Public Hearing

2021-2022 Revenue Projections

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

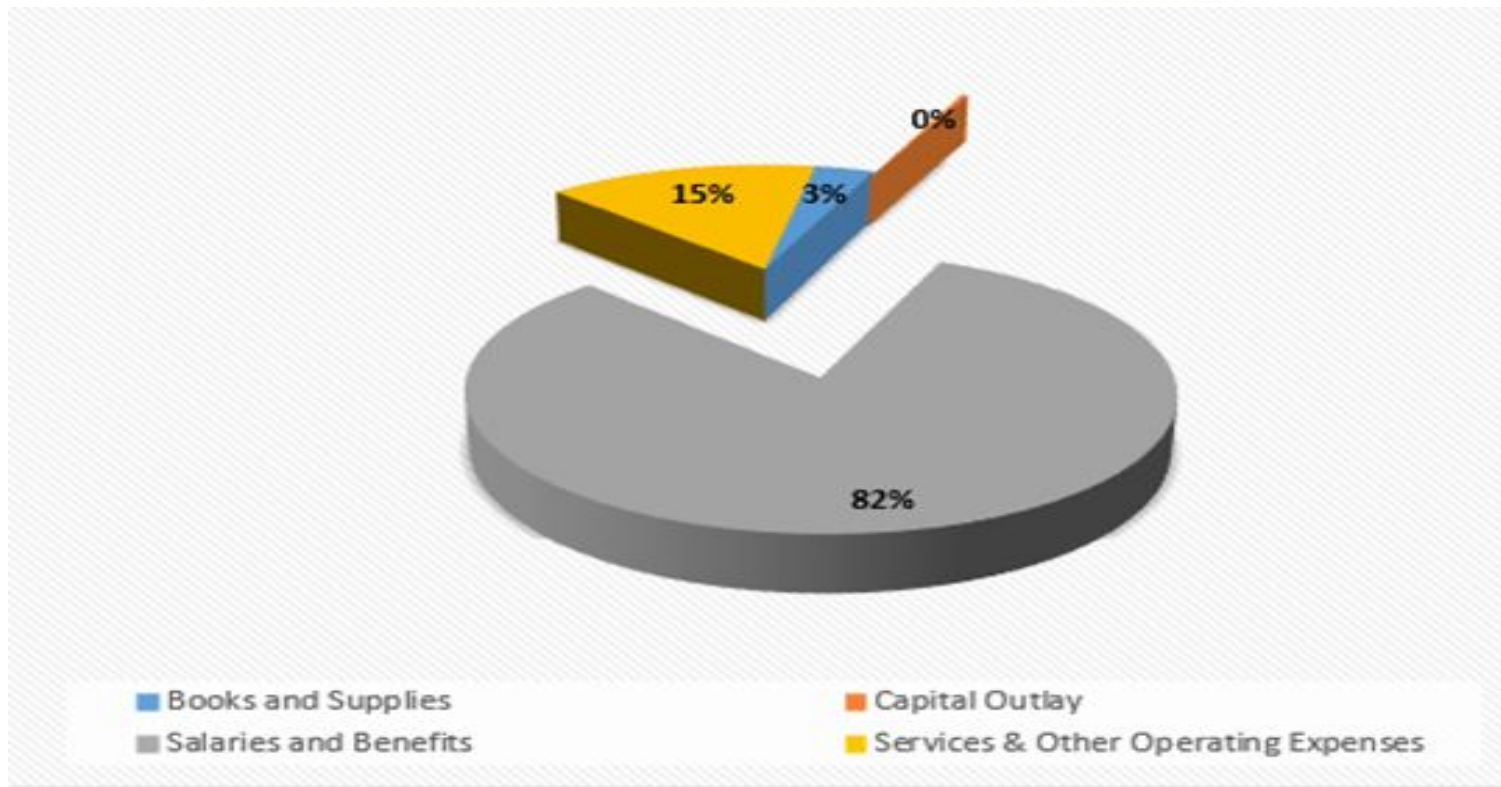
General Fund Revenues



■ Federal ■ Other State ■ Local & LCFF

2021-2022 Forecasted Expenditures

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





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2021-2022 Multi-Year Projections / Fund Summary

Multi Year Projection

- Based on known information and current assumptions.
- It is not intended to be a prediction of the future or crystal ball
- Be mindful that they are not measuring sticks between budget and interiums.
- An MYP is based on current known information and not based on the governor's
May revise proposals

Assumptions

- What is being presented does not take into account settling MVEA or CSEA for 20-21
- COLA
- 2% step and column
- 5% for benefits (Medical, Dental, Vision)
- AV growth to be a 2%, 1%, 1% in the years out
- CalSTRS 16.92% yr1, 19.10% yr2 & yr3
- CalPERS 22.91% yr1, 26.10% yr2 & 27.10% yr

School Accounting Information

- We anticipate seeing significant changes in first interim as we did this past year.
- This is due to when funds are rolled over from the previous year. COVID funds are one time funds that we cannot roll forward until the books are closed.
- This creates a large increase in restricted funds during first interim.

School Accounting Information

- ESSER III funds have not yet been allocated to districts. These funds will also show up in either first or second interim.
- At the time of the creation of the budget MVEA and CSEA were not settled for the 20-21 year.
- Once two units settle we will see an adjustment in salaries

Fund 01 General Fund – 2021-2022

Unrestricted/Restricted

	Unrestricted Programs	Restricted Programs	Combined
Estimated Beginning Balance, July 1, 2021	\$ 26,077,410	\$ 1,797,659	\$ 27,875,069
Total Revenues	\$ 55,483,410	\$ 33,261,557	\$ 88,744,967
Total Expenditures	\$ 53,112,855	\$ 34,434,659	\$ 87,547,514
Net Increase/(Decrease)	\$ 2,370,555	\$ (1,173,102)	\$ 1,197,453
Ending Balance, June 30, 2022	\$ 28,447,965	\$ 624,557	\$ 29,072,522

31.12%

2021-2022 Budget Hearing

Multi-Year Projection (MYP) 2021-2024

	2021-2022 (Year 1)	2022-2023 (Year 2)	2023-2024 (Year 3)
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%

Summary of Other Funds

	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



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Considerations for the Future

2021-2022 Budget Adoption

Considerations for Future

- There may be additional costs with fully reopening of schools and potentially temporarily closing them again if needed.
- The impact of the Governor's May Revise will not be fully known until the summer.
- Similar to last year we may see increases in funding that will be reported in our 1st and 2nd interim reports.



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Next Steps

2021-2022 Budget Adoption

Next Steps

- June 17 Board Meeting
 - Board Action/Adoption of
 - Education Protection Account (EPA)
 - Budget
- Will continue to monitor changes based on the May revise

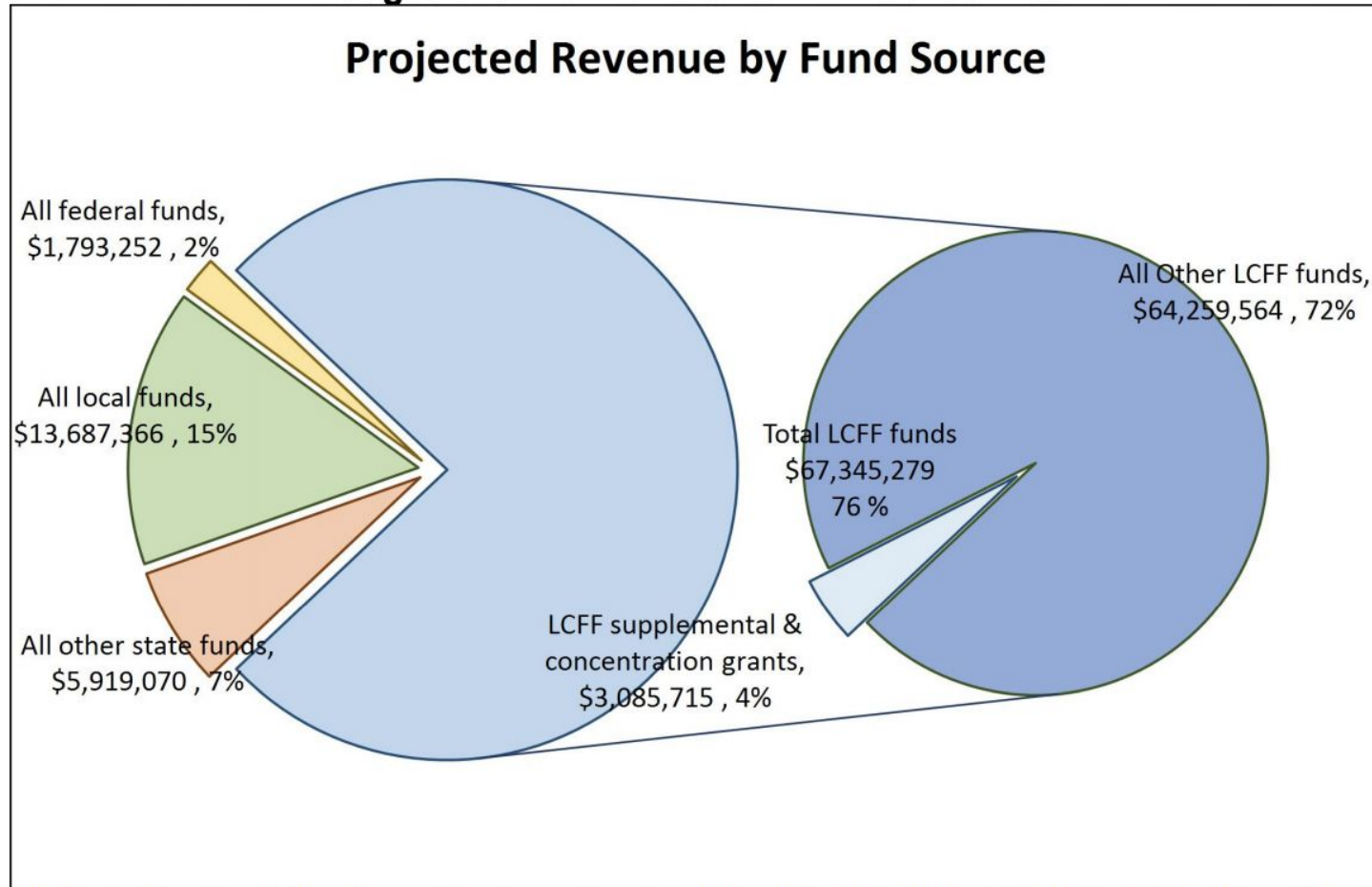


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LCFF Budget Overview for Parents

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 2021-22 School Year

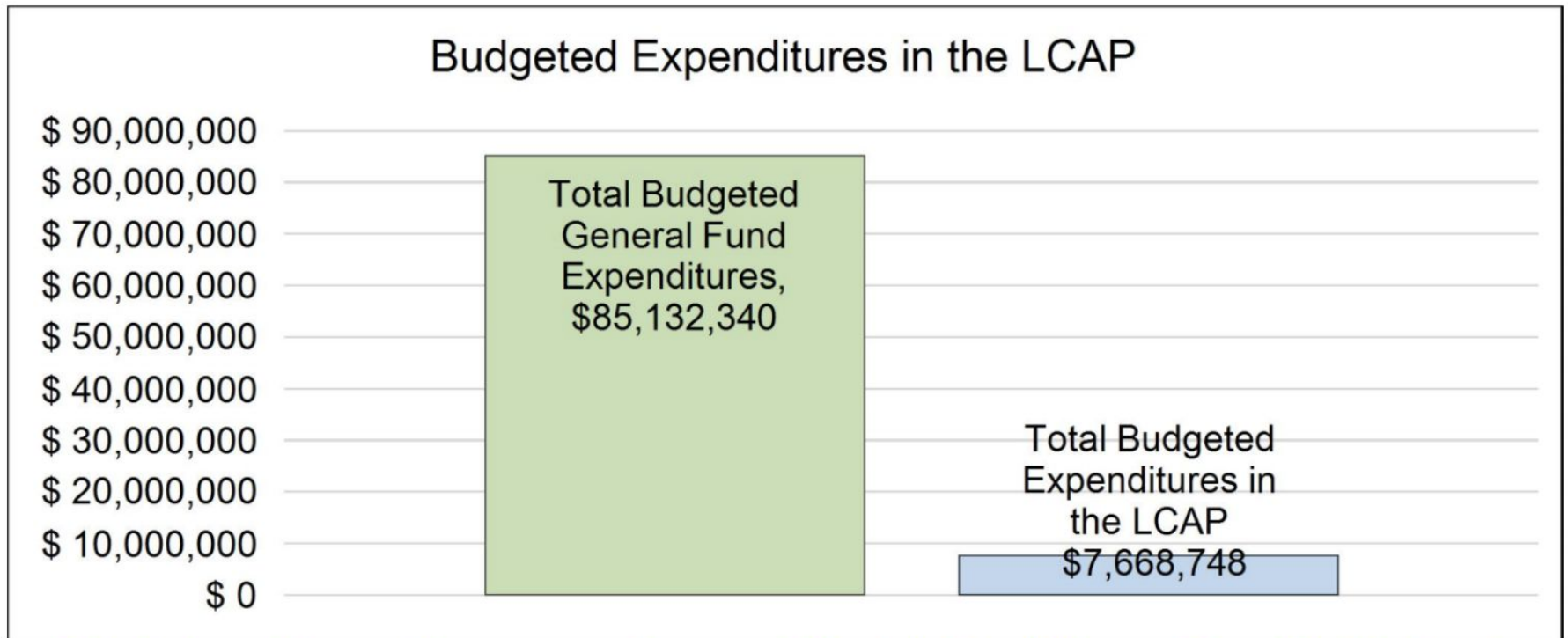


This chart shows the total general purpose revenue Mountain View Whisman School District expects to receive in the coming year from all sources.

The total revenue projected for Mountain View Whisman School District is \$88,744,967, of which \$67,345,279 is Local Control Funding Formula (LCFF), \$5,919,070 is other state funds, \$13,687,366 is local funds, and \$1,793,252 is federal funds. Of the \$67,345,279 in LCFF Funds, \$3,085,715 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF Budget Overview for Parents

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.

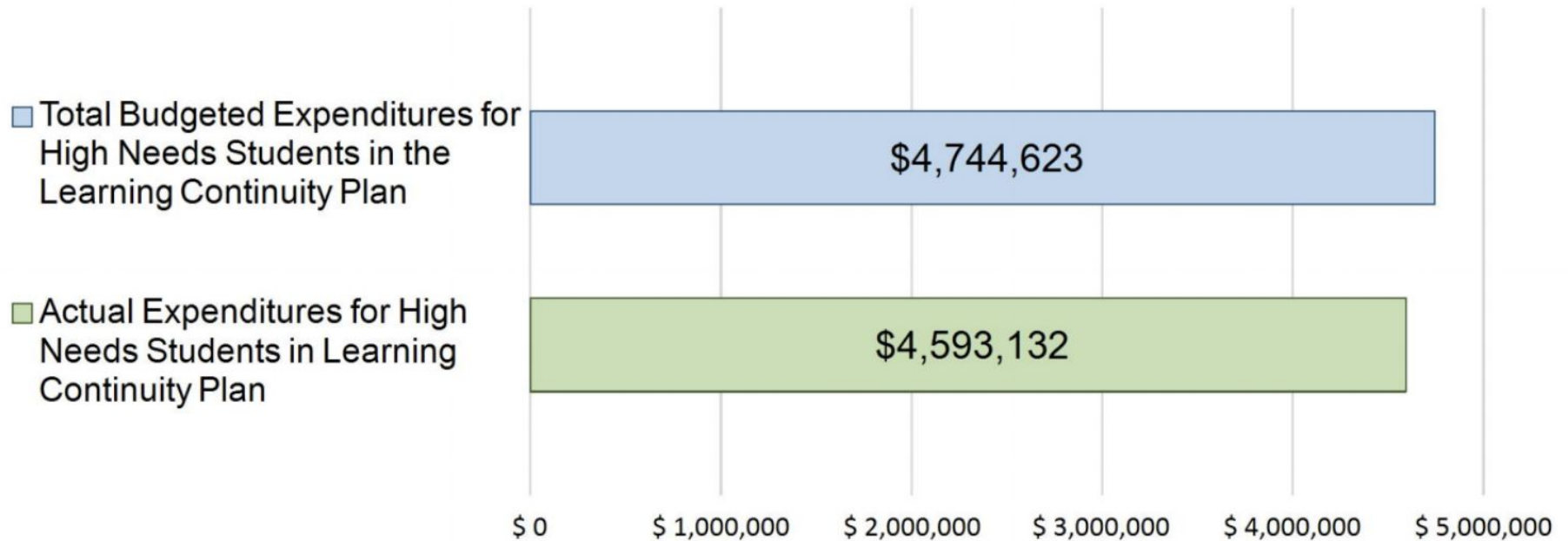


This chart provides a quick summary of how much Mountain View Whisman School District plans to spend for 2021-22. It shows how much of the total is tied to planned actions and services in the LCAP.

LCFF Budget Overview for Parents

Update on Increased or Improved Services for High Needs Students in 2020-21

Prior Year Expenditures: Increased or Improved Services for High Needs Students



This chart compares what Mountain View Whisman School District budgeted last year in the Learning Continuity Plan 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.