



Mountain View Whisman School District



**Mountain View
Whisman
School District**

Annual Budget Book

2022 - 2023





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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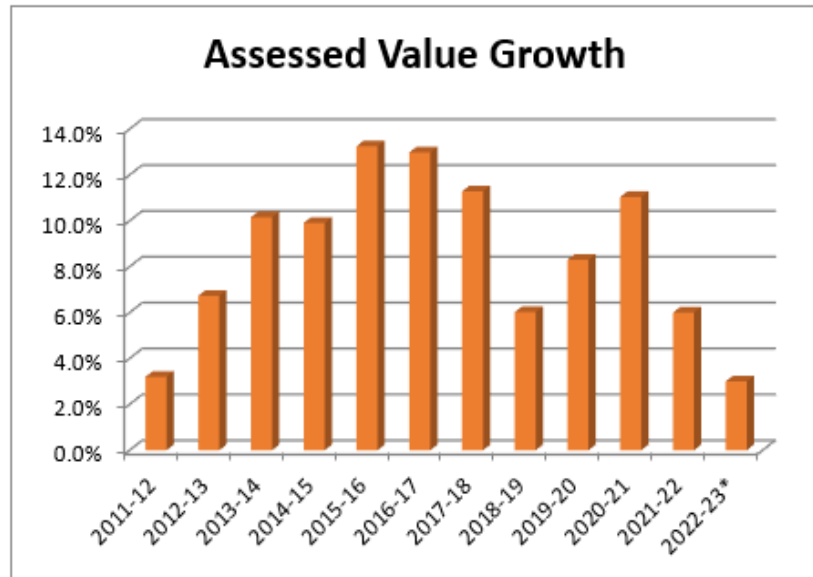


Executive Summary

This 2022-23 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 2021-22 year with a balanced budget and a 28% 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 3% for the 2022-23 property roll year.

The 2022-23 budget year faces some challenges around implementing the three following programs: Transitional Kindergarten (TK), the Extra Learning Opportunities Grant (ELOP) and Universal Meals (offering 2 meals per student, per day.) The Governor’s 2022-23 Budget Revision also proposed some one-time dollars for discretionary and nondiscretionary use. 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.

Enrollment <i>April 2022 Projection</i>	4,615
Revenue per Student	21,020
Expenditures per Student	21,460
Property Tax Collection *projected	64.3 M
Assumed Property Tax Growth	3%



*Projected

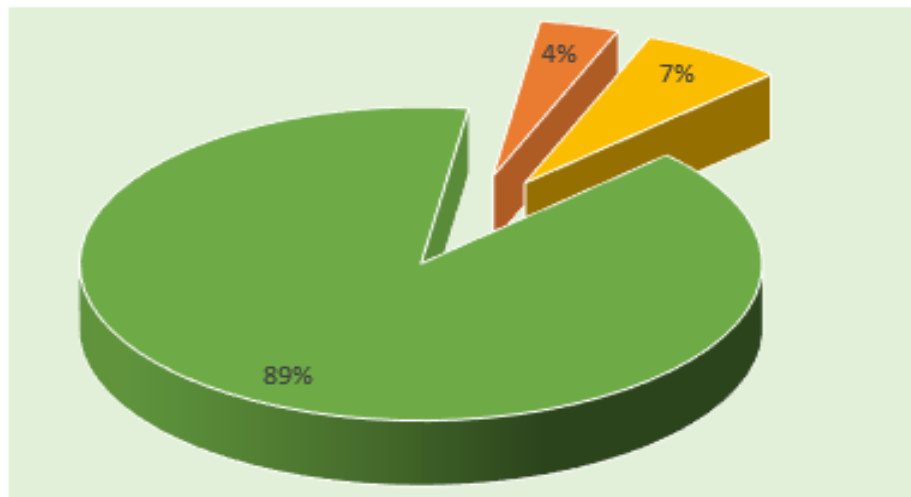


Revenues and Expenditures

2022-23 Projected General Fund Revenues

The following are the revenue projections for our 2022-23 General Fund Budget.

General Fund Revenue	
Federal	3,641,717
Other State	6,618,600
Local & LCFF	86,746,208
Grand Total	97,006,525



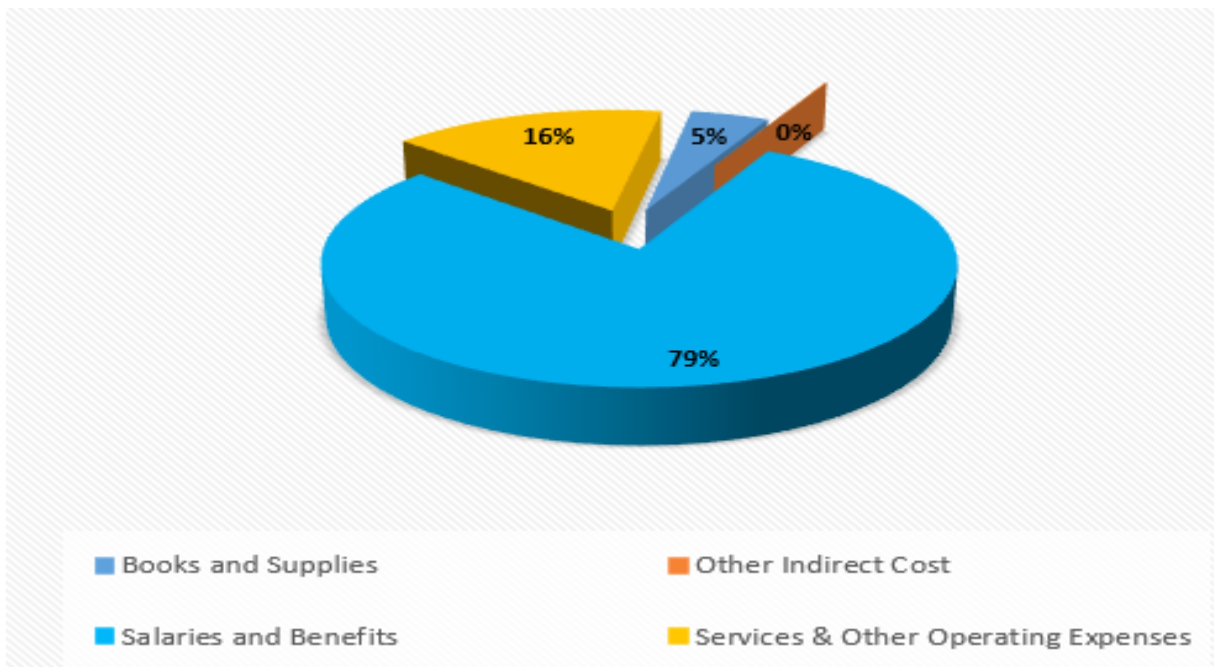
■ Federal ■ Other State ■ Local & LCFF



2022-23 Projected General Fund Expenditures

The following are the expenditure projections for our 2022-23 General Fund Budget.

General Fund Expenditures	
Books and Supplies	4,595,406
Other Indirect Cost	(89,814)
Salaries and Benefits	78,488,939
Services & Other Operating Expenses	16,041,912
Grand Total	99,036,443





2021-22 Estimated Actuals – General Fund Summary

Below are the CURRENT YEAR estimates for the General Fund ending June 30, 2022.

	Unrestricted	Restricted	Combined
Estimated Beginning Balance, July 1, 2021	26,221,450	5,293,369	31,514,819
Total Revenues	56,880,639	42,921,307	99,801,946
Total Expenditures	55,769,704	41,744,793	97,514,497
Net Increase (Decrease)	1,110,935	1,176,514	2,287,448
Ending Balance, June 30, 2022	27,332,385	6,469,883	33,802,267



2022-2025 General Fund Multi-Year Projection

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

	2022-23 (year 1)	2023-24 (year 2)	2024-25 (year 3)
Estimated Beginning Balance, July 1	\$33,802,267	\$29,776,340	\$22,532,028
Total Revenues	\$97,026,661	\$96,771,570	\$98,127,925
Total Expenditures	\$101,052,588	\$104,015,882	\$107,093,710
Net Increase (Decrease)	(\$4,025,927)	(\$7,244,312)	(\$8,965,785)
Ending Balance, June 30	\$29,776,340	\$22,532,028	\$13,566,243
Reserve Level	25.08%	19.73%	12.67%



Expenditures by Program

School Sites

Program	Program Description	2020-21 Actuals	2021-22 Estimated Actuals	2022-23 Budget
0100	Site: School Allocation	287,248	383,605	392,870
0101	Site: School Facility	0	0	15,808
0201	Social Emotional Learning	0	451,300	462,200
0202	Covid Orientation	0	90,260	0
0214	Targeted Student Support Program (TSSP)	194,006	389,191	379,700
0222	Science PRG: Middle School Science Equipment	3,435	20,703	0
0235	After School Program: Enrichment	4,101	31,389	31,780
0236	After School Sports & Electives - Middle School	50,069	85,095	30,000
0237	MVEF Athletics	0	100,000	100,000
0302	Parent Engagement	47,628	106,521	100,522
Grand Total		586,487	1,658,064	1,512,880



Special Education Department

Program	Program Description	2020-21 Actuals	2021-22 Estimated Actuals	2022-23 Budget
0350	Special Education Program (SPED)	12,800,219	15,189,179	14,986,479
0351	Home and Hospital Education	14,738	18,141	0
0355	Medi-Cal Billing Option	41,562	112,326	45,000
0362	SPED: Preschool	28,892	52,754	45,996
0364	SPED: Mental Health	203,054	318,075	477,154
0365	SPED: IDEA Preschool Staff Development	500	479	417
0368	SPED: Personnel Staff Development	649	1,595	8,000
0381	SPED: Non-public School (NPS)	968,333	1,027,798	1,256,798
Grand Total		14,057,947	16,720,347	16,819,844



Education Services

Program	Program Description	2020-21 Actuals	2021-22 Estimated Actuals	2022-23 Budget
0200	Department of Education Services	1,149,954	1,329,716	1,493,475
0204	Professional Development	29,355	92,535	177,761
0205	Academic Curriculum Materials	1,668,242	1,405,662	599,531
0206	ELOG	0	2,525,418	690,568
0207	Science Plan Professional Development	160,335	233,836	246,861
0209	Instructional Coaching	1,026,028	1,901,645	2,281,690
0212	Independent Study	0	225,000	225,000
0215	TSSP: Engagement Facilitator	865,681	899,291	1,094,587
0216	TSSP: RTI Intervention Program	1,783,441	1,849,211	2,036,663
0218	Academic at Risk	569,157	1,076,617	1,227,404
0219	ELO-P for Summer School	0	0	725,000
0220	Science STEAM	0	25,000	0
0223	Science PRG: Living Classroom	74,925	84,250	144,250
0224	Science PRG: Environmental Education	9,800	70,000	70,000
0225	Science Camp: Grade 5 - Walden West	6,100	0	159,907
0226	Science Camp: Grade 8 - Yosemite	0	0	213,065
0230	Physical Education: Grades 1-5	721,741	818,961	818,961
0231	MVEF Tech Smart	57,128	30,572	0
0234	After School Education and Safety (ASES)	668,572	888,617	782,259
0238	MVEF Wellness	0	25,000	0
0239	Educator Effectiveness	0	412,533	433,122
0242	Musical Instruments and Repair - Elementary	9,192	15,148	12,000
0243	Musical Instruments and Repair - Middle	0	10,000	10,000
0244	Art Program	720,542	691,064	963,300
0245	Music Program	795,808	880,887	712,727
0411	Library/Media Services Program	569,870	631,419	667,452
7388	Covid-19 Pandemic	2,817,970	1,250,969	1,024,808
Grand Total		13,703,841	17,373,351	16,810,391



English Language Learners

Program	Program Description	2020-21 Actuals	2021-22 Estimated Actuals	2022-23 Budget
0250	Title I Program: Student Support	307,607	485,277	179,903
0252	Title I-McKinney-Vento Homeless Assistance	48,140	50,853	43,272
0300	English Learners Program	402,390	401,343	433,803
0301	English Learner Testing	197,821	159,819	162,081
0305	English Language Development (ELD)	4,942	215,540	110,000
0310	Title III Program: Immigrant Ed	11,555	37,149	0
0311	Title III Program: Limited English Proficiency	28,369	45,702	28,881
0312	Title IV : Student Support and Academic Enrichment	43,646	23,233	19,213
0321	Homeless Children and Youth	0	0	21,000
Grand Total		1,044,470	1,418,916	998,153

Administrative Services

Program	Program Description	2020-21 Actuals	2021-22 Estimated Actuals	2022-23 Budget
0110	Site: Yard Supervision	80,602	591,300	830,828
0400	Administration Services Department	1,097,316	1,513,857	1,708,694
0401	Regular Education Program	26,633,832	27,625,335	29,634,419
0412	Middle School Counselors & CHAC	628,774	674,921	1,076,968
0415	School Site Office Staff	4,859,779	5,274,680	5,974,316
0420	Overload/Combination Classes	23,033	14,504	14,504
0421	Substitute Teachers	290,209	601,935	300,929
0425	Health & Safety (Workers Compensation)	965	6,000	6,000
0435	Student Health Program/Nurses	475,502	571,942	451,231
0440	Employee Negotiations	67,964	39,838	39,838
Grand Total		34,157,976	36,914,312	40,037,727



Business Services

Program	Program Description	2020-21 Actuals	2021-22 Estimated Actuals	2022-23 Budget
0500	Business Services Department	558,581	696,596	756,642
0503	District Operations (cost of doing business)	2,245,993	2,674,006	2,823,855
0504	Duplication (Copier) Expenses	103,363	115,867	117,867
0510	Facility Rentals & Leases	49,560	52,080	23,400
0520	Fiscal Services	1,005,860	1,174,326	1,266,991
0521	STRS on Behalf	3,177,945	3,754,438	3,909,789
0522	Other Post Employment Benefits (Employer Portion)	448,799	399,072	418,143
0524	Indirect Charge (reduce district operating cost)	(40,249)	(47,515)	(89,814)
0559	Sports Center at Middle Schools	78,718	70,092	73,597
Grand Total		7,628,570	8,888,962	9,300,470

Maintenance and Operation

Program	Program Description	2020-21 Actuals	2021-22 Estimated Actuals	2022-23 Budget
0550	Routine Maintenance & Operations Services	4,743,993	5,694,235	5,730,188
0560	Transportation: Home to School Routes	575,847	597,538	630,265
0562	SPED: Transportation (SH/OH)	295,476	518,397	478,304
Grand Total		5,615,316	6,810,170	6,838,757



Technology Department

Program	Program Description	2020-21 Actuals	2021-22 Estimated Actuals	2022-23 Budget
0570	Technology Services Department	1,831,118	2,069,538	2,348,001
0572	Chromebook Replacements	37,200	534,307	521,500
0580	District Wide Software/Licensing	435,698	565,000	565,000
Grand Total		2,304,016	3,168,845	3,434,501

Superintendent and Board of Trustees

Program	Program Description	2020-21 Actuals	2021-22 Estimated Actuals	2022-23 Budget
0600	Office of the Superintendent	803,388	1,376,900	1,449,668
0610	Board of Trustees	302,585	216,902	366,241
0620	Public Relations	437,356	615,009	744,835
0631	Strategic Plan	61,650	10,000	150,000
0640	Board Election	19,500	90,000	90,000
0650	District Health & Safety (Emergency Preparedness)	84,499	20,000	27,000
0685	Equity	0	331,466	350,243
Grand Total		1,708,978	2,660,277	3,177,987



2022-23 Projected – Other Funds

Fund Title	Beginning Balance	Revenues	Contribution from General Fund/Other source*	Expenditures	Ending Balance
12 Preschool	33,614	1,717,492	374,891	2,092,383	33,614
13 Food Service	260,677	2,864,978	1,641,254	4,506,232	260,677
20 Postemploy ment Benefits	6,852,690	40,000	0	0	6,892,690
21 Capital Projects	13,036,638	50,000	174,000,000*	186,926,317	160,321
25 Developer Fees	4,803,097	448,000	0	140,000	5,111,097
40 Special Reserve for Capital Projects	1,083,267	0	0	253,396	829,871