



Mountain View  
Whisman  
School District

# 2022-2023 Budget Adoption

## Public Hearing

June 15, 2022





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# Strategic Plan

# Strategic Plan 2027

## Goal Area 5

- Equitable distribution of resources that support student success.
- Goal 5a: Ensure facilities and resources equitably serve all students.

# Reserve Level and Balanced General Fund

## **Board Resolution 1664.1/18 (January 4, 2018)**

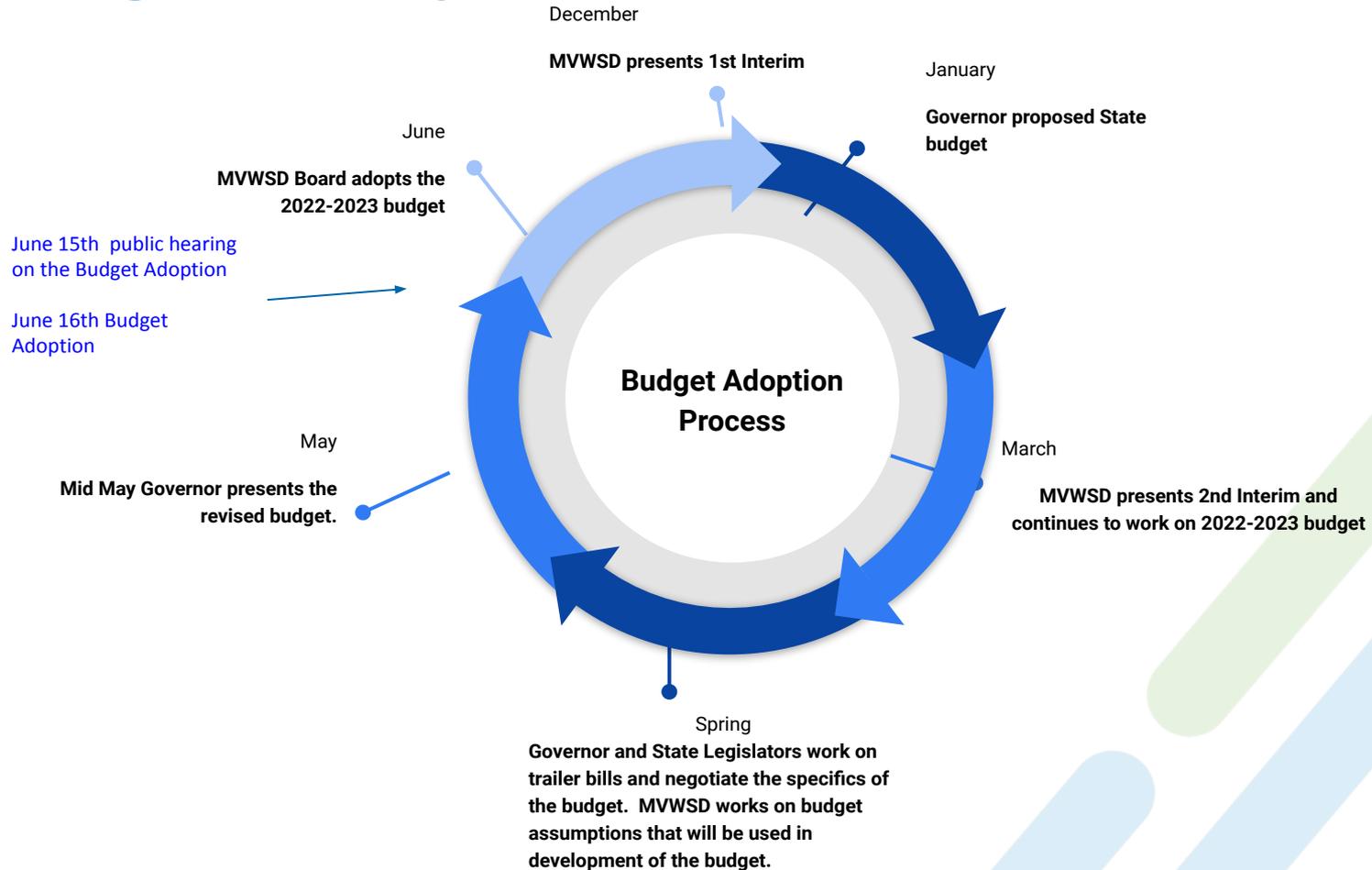
A balanced general fund shall be defined as the unrestricted general reserve level in the third year of any Board-enacted budget adoption or interim budget report falls within the range of 17%-20%, and may include deficit spending in any or all of the three years included in the multi-year projection.



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# Budget Process

# Budget Adoption Process





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# Current Year Estimated Actuals 2021-2022

# Major Changes Since Second Interim

## Revenues

- Unsecured Property Tax increased by \$915K
- Secured Property Tax increased by \$100K
- E-Rate grant decrease \$430K
- Contributions from General Fund decreased by \$230K

## Expenditures

- \$2.6M teacher salary increase and one time bonus payment
- COVID-19 related funding balance of \$4M decrease (restricted resources to be carryover)

# General Information on Estimated Actuals

- The reserve level at Estimated Actuals can be higher than what we will see during next year's First Interim.
  - Carryover funds amount will not be allocated in 2022-23 to programs until we know the final balance.

# 2021-2022 Estimated Actuals

## Fund 01 General Fund 2021 - 2022

### Estimated Actuals

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

Reserve Level 28%

# Summary of Other Funds Estimated

## Actuals 2021-2022

Fund Title	Beginning Balance	Revenues	Contribution from General Fund	Expenditures	Ending Balance
12 Preschool	\$70,892	\$2,056,785	(\$372,543)	\$2,466,606	\$33,614
13 Food Service	\$203,686	\$3,624,954	(\$628,993)	\$4,196,956	\$260,677
20 Postemployment Benefits	\$6,814,690	\$38,000	\$0	\$0	\$6,852,690
21 Capital Projects	\$39,146,793	\$150,200	\$0	\$26,260,355	\$13,036,638
25 Developer Fees	\$3,581,097	\$1,222,000	\$0	\$0	\$4,803,097
40 Special Reserve for Capital Projects	\$1,456,552	\$1,600	(\$25,000)	\$399,885	\$1,083,267

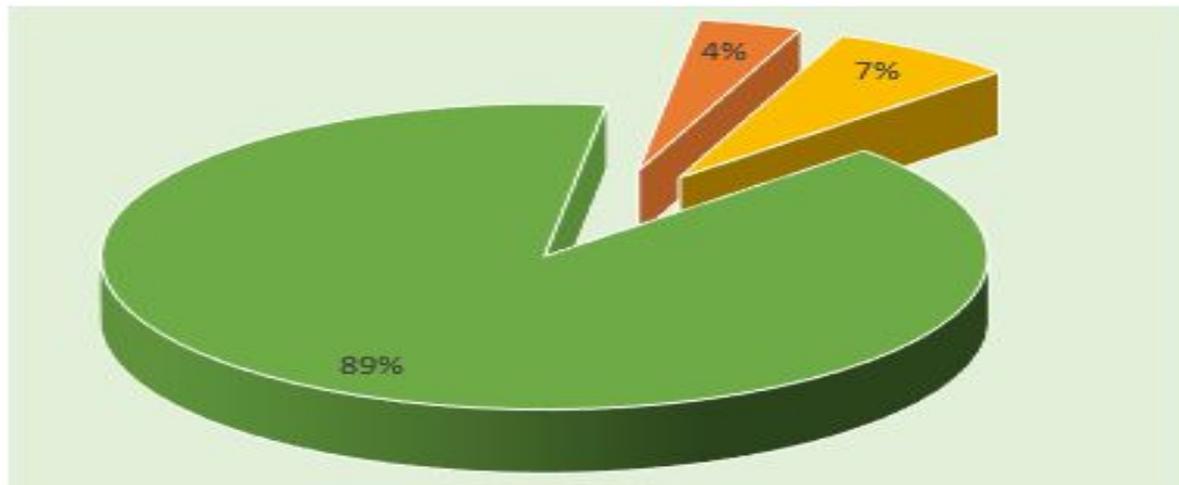


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# 2022-2023 Budget Public Hearing

# 2022-2023 Revenue Projections

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



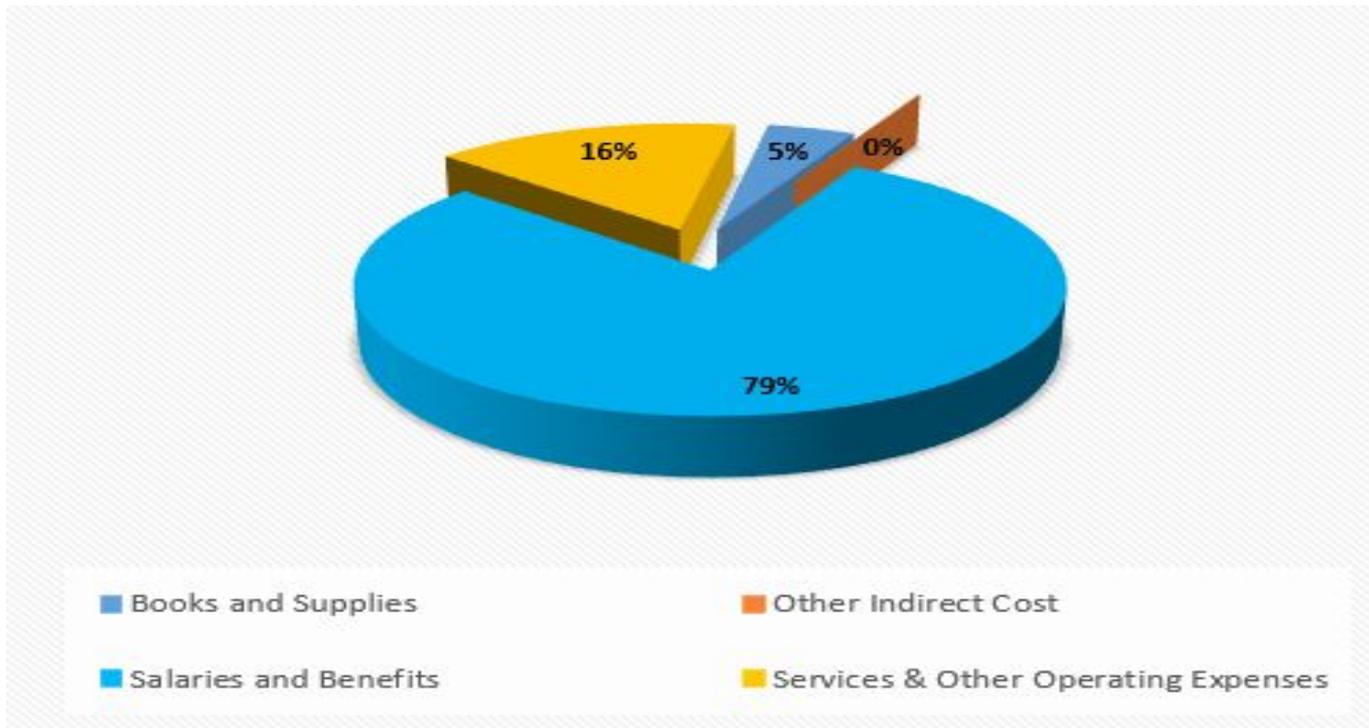
■ Federal

■ Other State

■ Local & LCFF

# 2022-2023 Forecasted Expenditures

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
<b>Grand Total</b>	<b>99,036,443</b>





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# 2021-2023 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.

# Assumptions

- COLA 6.56% on State Programs
- 3% step and column
- 4% salary schedule increase 2022-2023
- 5% for benefits (Medical, Dental, Vision)
- AV growth to be a 3%, 3%, 2% in the years out
- CalSTRS 19.10% yr1, 19.10% yr2 & yr3
- CalPERS 25.37% yr1, 25.20% yr2 & 24.60% 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/categorical funds are one time funds that we do not fully roll until books are closed.
- This creates a large increase in restricted funds during First Interim.

# Highlights of Changes to Budget

## Increases in Costs

- TK increase of teachers, IA's, classrooms
- CHAC contract from \$396K to \$624K
- Addition IA's at Castro. One IA in every Kinder and first grade classroom (total of 6) \$485K
- Operational costs- Insurance increased by \$91,000 and utilities.
- 4% Salary increase plus benefits
- STRS increased from 16.92% to 19.10% and PERS from 22.91% to 25.37%
- Child Nutrition contribution

# Personnel Cost of Implementation of TK

3 FTE additional teachers, 3 IA's

Estimated cost **\$692,661** year 1

4 FTE additional teachers, 4 IA's

Estimated cost **\$954,712** year 2

2 FTE additional teachers, 2 IA's

Estimated cost **\$482,010** year 3

Estimated 3 yr. cost including furniture **\$2.5 M**

# Child Nutrition

- Universal Meal Mandate for 2022-23 - All students entitled to 2 meals a day
- At the May Revision State has committed to funding the mandate.
- Personnel costs have increased
- Inflation and supply chain issues are increasing costs.
- Food supply purchases and delivery are inconsistent

# Fund 01 General Fund – 2022-2023

## Unrestricted/Restricted

	Unrestricted Programs	Restricted Programs	Combined
<b>Beginning Balance, July 1, 2022</b>	\$ 27,332,384	\$ 6,469,883	\$ 33,802,267
<b>Total Revenues</b>	\$ 58,810,632	\$ 38,216,029	\$ 97,026,661
<b>Total Expenditures</b>	\$ 60,799,186	\$ 40,253,402	\$101,052,588
<b>Net Increase/(Decrease)</b>	\$ (1,988,554)	\$ (2,037,373)	\$ (4,025,927)
<b>Ending Balance, June 30, 2023</b>	\$ 25,343,830	\$ 4,432,510	\$ 29,776,340

25.08%

# 2022-2023 Budget Hearing

## Multi-Year Projection (MYP) 2022-2025

	2022-2023 (Year 1)	2023-2024 (Year 2)	2024-2025 (Year 3)
<b>Beginning Balance, July 1</b>	\$33,802,267	\$29,776,340	\$22,532,028
<b>Total Revenues</b>	\$97,026,661	\$96,771,570	\$98,127,925
<b>Total Expenditures</b>	\$101,052,588	\$104,015,882	\$107,093,710
<b>Net Increase/(Decrease)</b>	(\$4,025,927)	(\$7,244,312)	(\$8,965,785)
<b>Ending Balance, June 30</b>	\$29,776,340	\$22,532,028	\$13,566,243
<b>Reserve Level</b>	25.08%	19.73%	12.67%

# Summary of Other Funds

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



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# Considerations for the Future

# 2022-2023 Budget Adoption

## Considerations for Future

- The impact of the Governor's May Revise will not be fully known until the summer as trailer bills and specific language is created.
- Similar to last year we may see increases in funding that will be reported in our 1st Interim report.
- Post Pandemic Enrollment continues to fluctuate which could impact staffing



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# Next Steps

# 2022-2023 Budget Adoption

## Next Steps

- June 16 Board Meeting
  - Board Action/Adoption of
    - Education Protection Account (EPA)
    - LCAP/Budget
    - Budget Overview for Parents
- May have Budget Trailer Bill with State Budget
- 45 Day Budget Revision if Significant Changes in Budget Bill



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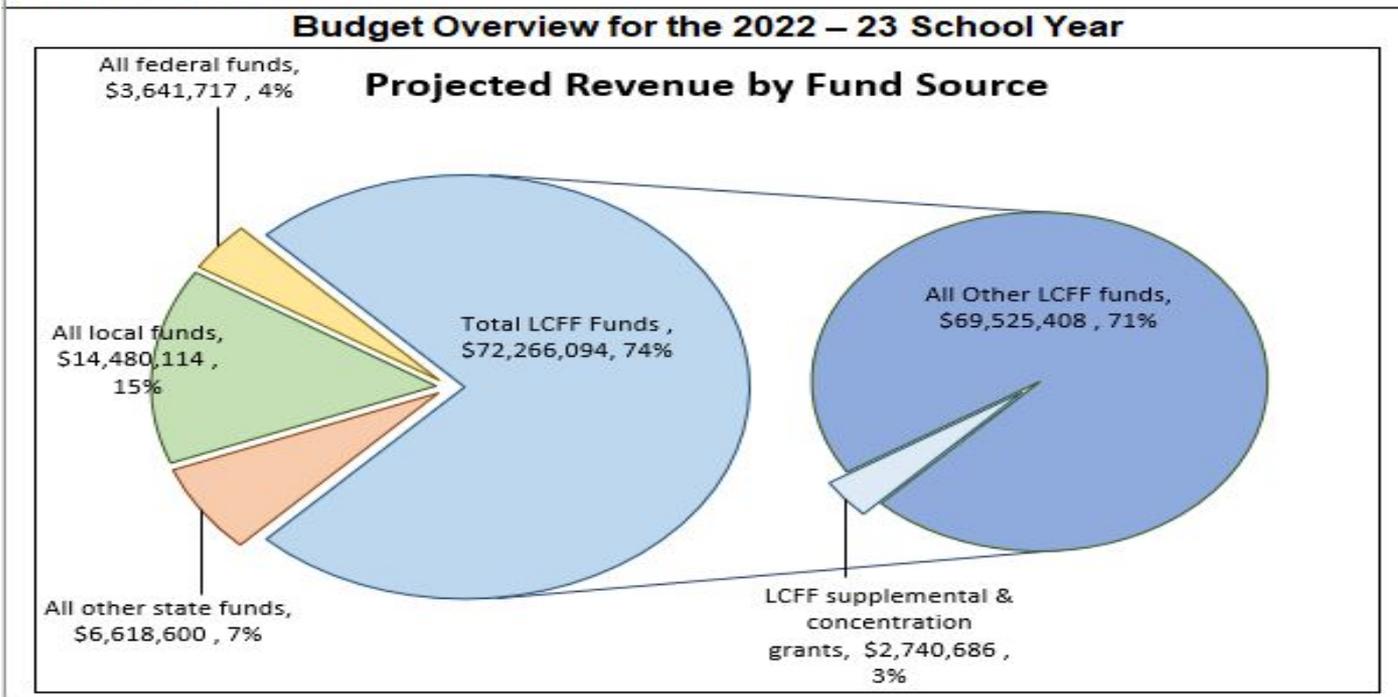
# Questions?



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# Public Hearing LCFF Budget Overview for Parents

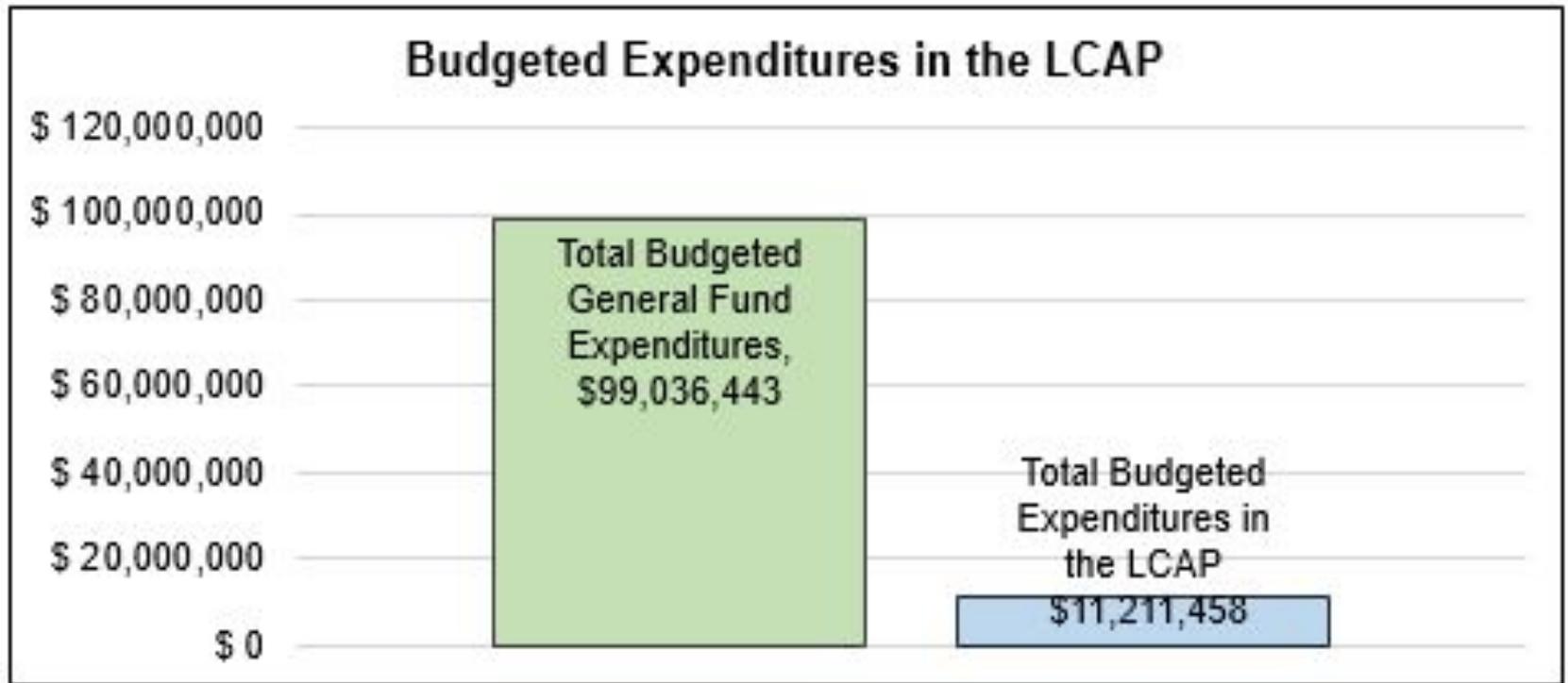
School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs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



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

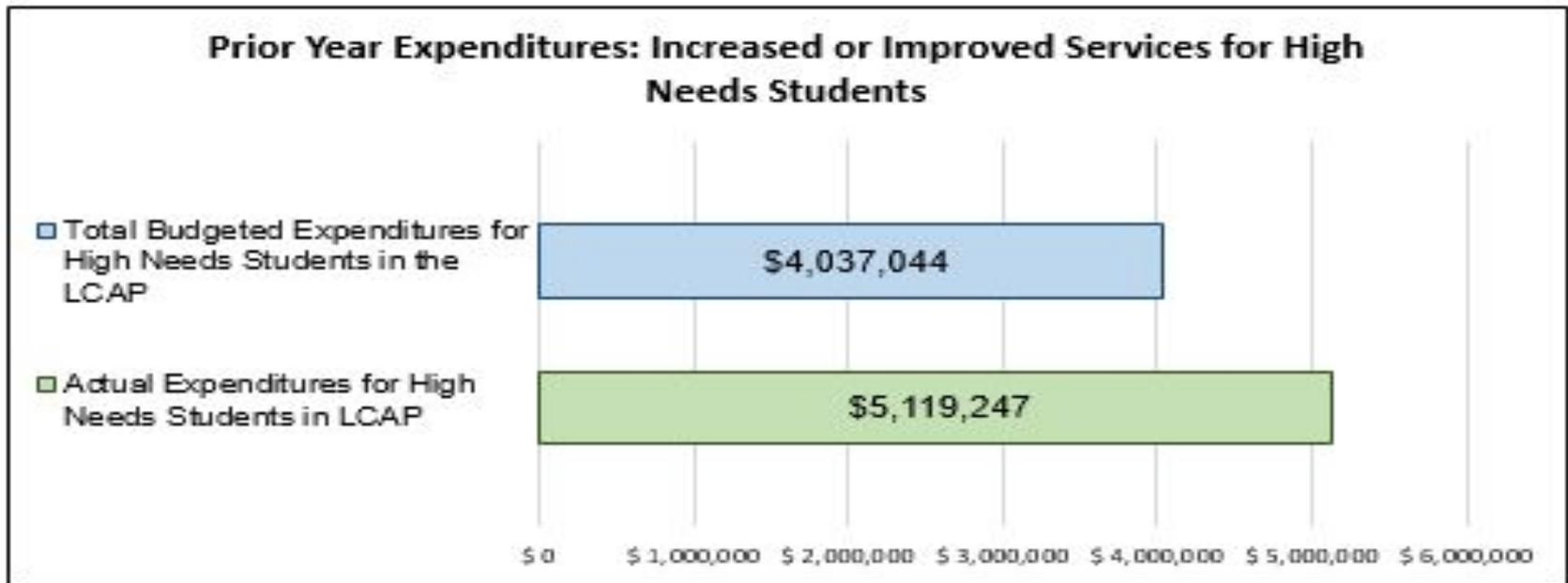
The text description for the above chart is as follows: The total revenue projected for Mountain View Whisman School District is \$97,006,525.00, of which \$72,266,094.00 is Local Control Funding Formula (LCFF), \$6,618,600.00 is other state funds, \$14,480,114.00 is local funds, and \$3,641,717.00 is federal funds. Of the \$72,266,094.00 in LCFF Funds, \$2,740,686.00 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.



This chart provides a quick summary of how much Mountain View Whisman School District plans to spend for 2022 – 23. It shows how much of the total is tied to planned actions and services in the LCAP.

# Update on Increased or Improved Services for High Needs Students in 2021-2022



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.