

## Application for Exemption from the Required Expenditures for Classroom Teachers' Salaries

*Pursuant to Education Code Section 41372*

To: County Superintendent of Schools

For 2021-2022 fiscal year, the Mountain View Whisman School District did not spend the minimum percentage of its budget on classroom teacher salaries as required by *EC* Section 41372. We are requesting an exemption from this requirement as provided by law.

Reason for request (Check one):

Serious hardship to the school district  
(Please attach a written explanation, the district's latest interim report, and a multiyear projection for the current and two subsequent fiscal years that reflects the financial impact of meeting the requirement of *EC* 41372.)

Payment of classroom teacher salaries that are in excess of those paid by other comparable school districts  
(Please attach a classroom teacher salary & benefits comparison for at least three other comparable school districts. The comparison should include annual classroom teacher salaries paid at the beginning, average, and maximum salary levels plus the average annual employer contributions for health & welfare benefits.)

Deficiency is less than \$1,000.00 (exemption is automatically approved)

### **A. Deficiency Amount**

(Source: Form CEA)

- |   |                         |
|---|-------------------------|
| 1. Enter the minimum percentage for your district type.<br>(60% Elementary/ 50% High School/ 55% Unified) | <u>60.00</u> %          |
| 2. Enter the percentage spent by your district.   | <u>57.80</u> %          |
| 3. Percentage below the minimum.<br>(Line 1 minus line 2)   | <u>2.20</u> %           |
| 4. Enter the district's current expense of education (Form CEA)   | <u>\$ 48,153,252.30</u> |
| 5. Deficiency Amount.<br>(Line 3 times line 4)  | <u>\$ 1,832,889.71</u>  |

### **B. Certification of the School District Governing Board**

It is hereby certified that the information contained in this application is true and correct.

	Board President
Signature of Authorized Official	Title

Laura Blakely	
Print Name of Authorized Official	Date

**C. Decision of the County Superintendent of Schools**  
(Completed by the County Superintendent of Schools or Designee)

Based on my review of the information contained with this application, I have taken the following action with respect to the school district named on this application (Check one):

\_\_\_\_\_ I am granting the request for exemption from the requirements of *Education Code* Section 41372.

\_\_\_\_\_ I am granting a partial exemption from the requirements of *Education Code* Section 41372. The amount not exempted is \$\_\_\_\_\_ (A written explanation of the reason(s) for approving a partial exemption is attached.)

\_\_\_\_\_ I am denying the request for exemption from the requirements of *Education Code* Section 41372. (A written explanation of the reason(s) for denying the exemption is attached.)

It is hereby certified that the information contained in this application has been reviewed and is true and correct.

\_\_\_\_\_  
Signature of County Superintendent

\_\_\_\_\_/\_\_\_\_\_  
County Office/Date

\_\_\_\_\_  
Signature of Authorized Designee

\_\_\_\_\_/\_\_\_\_\_  
Title of Authorized Designee/Date

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	34,740,464.81	301	0.00	303	34,740,464.81	305	333,778.00	587,786.41	307	34,152,678.40	309
2000 - Classified Salaries	14,928,392.07	311	0.00	313	14,928,392.07	315	867,078.65	1,532,691.88	317	13,395,700.19	319
3000 - Employee Benefits	22,625,346.55	321	335,629.39	323	22,289,717.16	325	409,327.13	765,009.02	327	21,524,708.14	329
4000 - Books, Supplies Equip Replace. (6500)	4,334,310.50	331	0.00	333	4,334,310.50	335	936,719.10	1,233,889.57	337	3,100,420.93	339
5000 - Services... & 7300 - Indirect Costs	14,393,409.77	341	0.00	343	14,393,409.77	345	1,524,904.77	3,253,748.95	347	11,139,660.82	349
TOTAL					90,686,294.31	365	TOTAL		83,313,168.48	369	

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

\* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011. ....		1100	28,215,590.16 375
2. Salaries of Instructional Aides Per EC 41011. ....		2100	4,867,611.85 380
3. STRS. ....		3101 & 3102	7,689,298.07 382
4. PERS. ....		3201 & 3202	1,137,302.42 383
5. OASDI - Regular, Medicare and Alternative. ....		3301 & 3302	827,252.43 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). ....		3401 & 3402	4,558,849.78 385
7. Unemployment Insurance. ....		3501 & 3502	164,539.94 390
8. Workers' Compensation Insurance. ....		3601 & 3602	682,728.26 392
9. OPEB, Active Employees (EC 41372). ....		3751 & 3752	0.00
10. Other Benefits (EC 22310). ....		3901 & 3902	10,079.39 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). ....			48,153,252.30 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. ....			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). ....			321,282.46 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. ....			0.00 396
14. TOTAL SALARIES AND BENEFITS. ....			48,153,252.30 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. ....			57.80%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . ....			

**PART III: DEFICIENCY AMOUNT**

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	60.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	57.80%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	2.20%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	83,313,168.48
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	1,832,889.71

**PART IV: Explanation for adjustments entered in Part I, Column 4b (required)**

In Column 4b, classified salaries and employee benefits for Res 3310,3315,6010 and COVID 19 Exps adjusted per note 2.

Comparable School District  
Salary Schedules

	2021-2022 Salary Schedule	Starting	Mid Range	Top	Yrs. to Top	Master Degrees
1	Santa Clara Unified	\$81,047	\$108,624	\$145,248	24	\$2,503
2	<b>Mountain View Whisman Elementary</b>	<b>\$71,962</b>	<b>\$105,235</b>	<b>\$129,016</b>	<b>19</b>	<b>\$2,500</b>
3	Union Elementary	\$68,764	\$95,953	\$119,874	28	\$1,800
4	Campbell Union Elementary	\$68,657	\$99,426	\$117,914	25	\$2,800
5	Cupertino Union Elementary	\$66,910	\$94,004	\$125,083	27	\$2,020
6	Cambrian Union Elementary	\$65,864	\$73,120	\$115,419	27	\$2,500
7	Los Altos Elementary	\$63,765	\$91,835	\$117,580	15	\$1,500
8	Berryessa Union Elementary	\$63,750	\$93,527	\$118,419	21	\$1,925
9	Alum Rock Union Elementary	\$61,121	\$73,120	\$102,293	12	\$1,925
10	Franklin-McKinley	\$56,974	\$86,039	\$107,940	12	\$1,850
11	Oak Grove Elementary	\$56,663	\$75,813	\$108,801	22	\$3,201
	<b>Average</b>	<b>\$65,952</b>	<b>\$90,609</b>	<b>\$118,872</b>		

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Comparable School District  
Salary Schedules  
2021-2022

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Comparable School District  
Health and Welfare Benefits  
2021-2022

Average Active per FTE	Dental	Health	Vision	Average
Campbell Union High		\$22,507		\$22,507
Mountain View Whisman	\$1,317	\$17,731	\$184	\$19,232
Berryessa Union Elementary	\$1,493	\$16,126	\$291	\$17,909
Franklin-McKinley Elementary	\$1,566	\$15,587		\$17,153
Alum Rock Union Elementary		\$16,683	\$151	\$16,834
Oak Grove Elementary		\$16,665		\$16,665
Los Altos Elementary		\$15,732		\$15,732
Cambrian		\$15,729		\$15,729
Cupertino Union	\$1,375	\$13,408	\$125	\$14,907
Union Elementary	\$1,510	\$12,558	\$263	\$14,331

Maximum District Contribution	Dental	Health	Vision	Maximum
Campbell Union High		\$39,098		\$39,098
Mountain View Whisman	\$2,218	\$32,735	\$329	\$35,281
Cupertino Union	\$2,101	\$27,769	\$194	\$30,064
Los Altos Elementary		\$29,929		\$29,929
Franklin-McKinley Elementary	\$2,364	\$26,160		\$28,524
Berryessa Union Elementary	\$2,373	\$24,297	\$586	\$27,256
Alum Rock Union Elementary		\$25,378	\$231	\$25,609
Oak Grove Elementary		\$23,850		\$23,850
Union Elementary	\$2,626	\$18,390	\$586	\$21,601
Cambrian		\$21,575		\$21,575

Maximum District Contribution to Medical Benefits	Family	Plus One	Single	Max
Campbell Union High	\$39,098	\$30,076	\$15,038	\$39,098
Mountain View Whisman	\$32,735	\$22,585	\$12,717	\$32,735
Los Altos Elementary	\$29,929	\$23,958	\$13,507	\$29,929
Cupertino Union	\$27,769	\$19,749	\$9,812	\$27,769
Franklin-McKinley Elementary	\$26,160	\$17,536	\$8,639	\$26,160
Alum Rock Union Elementary	\$25,378	\$19,135	\$10,700	\$25,378
Berryessa Union Elementary	\$24,297	\$19,354	\$9,680	\$24,297
Oak Grove Elementary	\$23,850	\$20,441	\$12,145	\$23,850
Cambrian	\$21,575	\$16,675	\$12,972	\$21,575
Union Elementary	\$18,390	\$14,170	\$10,004	\$18,390