

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

Pursuant to Education Code Section 41372

To: County Superintendent of Schools

For 2022-2023 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.
(60% Elementary/ 50% High School/ 55% Unified) | <u>60.00</u> % |
| 2. Enter the percentage spent by your district. | <u>56.05</u> % |
| 3. Percentage below the minimum.
(Line 1 minus line 2) | <u>3.95</u> % |
| 4. Enter the district's current expense of education (Form CEA) | <u>\$50,569,232.24</u> |
| 5. Deficiency Amount.
(Line 3 times line 4) | <u>\$3,563,530.11</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 Ramirez Berman	
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

Unaudited Actuals
2022-23 Estimated Actuals
GENERAL FUND
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	36,563,698.80	301	0.00	303	36,563,698.80	305	80,978.86	80,978.86	307	36,482,719.94	309
2000 - Classified Salaries	16,266,638.36	311	0.00	313	16,266,638.36	315	1,114,238.46	1,177,275.05	317	15,089,363.31	319
3000 - Employee Benefits	24,471,396.15	321	351,481.14	323	24,119,915.01	325	461,241.43	484,125.54	327	23,635,789.47	329
4000 - Books, Supplies Equip Replace. (6500)	2,911,490.21	331	0.00	333	2,911,490.21	335	1,007,818.36	1,030,741.01	337	1,880,749.20	339
5000 - Services . . & 7300 - Indirect Costs	16,996,461.94	341	0.00	343	16,996,461.94	345	2,289,743.62	3,869,131.73	347	13,127,330.21	349
TOTAL					96,858,204.32	365	TOTAL		90,215,952.13	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	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	50,569,232.24	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).	367,185.06	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.	50,569,232.24	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.	56.05%	
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)	56.05%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	3.95%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	90,215,952.13	
5. Deficiency Amount (Part III, Line 3 times Line 4)	3,563,530.11	

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

In Column 4b additional adjustments for resources : 3312, 3216, 3217, 4035, 4127, 5634, 6536, 6537, 7422, 2600.

Comparable School District
Health and Welfare Benefits
2022-2023

Average Active per FTE	Dental	Health	Vision	Average
Sunnyvale	780.93	19,733.93	249.39	20,764.25
Mountain View Whisman	1,226.04	17,259.95	177.73	18,663.72
Franklin-McKinley Elementary	1,566.40	16,379.15	330.72	18,276.27
Los Altos Elementary		16,285.02		16,285.02
Alum Rock Union Elementary		16,128.11	148.00	16,276.11
Cupertino Union	1,317.33	13,440.41	124.76	14,882.51
Union Elementary	1,510.40	13,026.14	250.23	14,786.76
Campbell Union		11,845.51	-	11,845.51

Maximum District Contribution	Dental	Health	Vision	Maximum
Sunnyvale	1,001.88	35,678.40	538.92	37,219.20
Mountain View Whisman	2,108.50	32,619.15	328.56	35,056.21
Franklin-McKinley Elementary	2,363.52	29,241.12	330.72	31,935.36
Cupertino Union	2,013.72	27,768.42	193.80	29,975.94
Alum Rock Union Elementary		25,479.60	231.48	25,711.08
Los Altos Elementary		24,066.24		24,066.24
Union Elementary	2,625.72	17,238.00	585.84	20,449.56
Campbell Union		12,203.00	-	12,203.00

Maximum District Contribution to Medical Benefits	Composite	Family	Plus One	Single	Three-party plan	Maximum
Sunnyvale		35,678	26,160	14,780		35,678
Mountain View Whisman		32,619	25,342	13,375		32,619
Franklin-McKinley Elementary		29,241	18,922	9,659		29,241
Cupertino Union		27,768	19,749	9,812		27,768
Alum Rock Union Elementary	6,232		19,217	10,751	25,480	25,480
Los Altos Elementary		24,066	19,541	10,285		24,066
Union Elementary		17,238	14,170	10,054		17,238
Campbell Union		12,203	12,203	12,203		12,203

Comparable School District
Salary Schedules 2022-2023

2022-2023 Salary Schedule	Starting	Mid Range	Top	Yrs. to Top	Master Degrees
Santa Clara Unified	\$81,047	\$108,624	\$145,248	24	\$2,503
Union Elementary	\$75,814	\$100,463	\$132,162	28	\$1,800
Mountain View Whisman Elementary	\$74,840	\$106,964	\$134,177	19	\$2,500
Sunnyvale	\$74,245	\$109,557	\$139,457	30	\$2,846
Campbell Union Elementary	\$73,342	\$83,196	\$117,899	25	\$2,800
Los Altos Elementary	\$71,648	\$100,182	\$132,113	15	\$1,500
Cupertino Union Elementary	\$69,921	\$96,505	\$132,588	27	\$2,020
Cambrian Union Elementary	\$69,157	\$89,617	\$121,190	27	\$2,500
Oak Grove Elementary	\$64,234	\$89,884	\$128,994	22	\$3,330
Alum Rock Union Elementary	\$64,177	\$76,776	\$107,408	12	\$1,925
Franklin-McKinley	\$60,712	\$88,481	\$115,021	12	\$1,850
Average	\$70,831	\$95,477	\$127,842		

2022-2023 Salary Schedule	Starting	Mid Range	Top	Yrs. to Top	Master Degrees
Sunnyvale	\$74,245	\$109,557	\$139,457	30	\$2,846
Santa Clara Unified	\$81,047	\$108,624	\$145,248	24	\$2,503
Mountain View Whisman Elementary	\$74,840	\$106,964	\$134,177	19	\$2,500
Union Elementary	\$75,814	\$100,463	\$132,162	28	\$1,800
Los Altos Elementary	\$71,648	\$100,182	\$132,113	15	\$1,500
Cupertino Union Elementary	\$69,921	\$96,505	\$132,588	27	\$2,020
Oak Grove Elementary	\$64,234	\$89,884	\$128,994	22	\$3,330
Cambrian Union Elementary	\$69,157	\$89,617	\$121,190	27	\$2,500
Franklin-McKinley	\$60,712	\$88,481	\$115,021	12	\$1,850
Campbell Union Elementary	\$73,342	\$83,196	\$117,899	25	\$2,800
Alum Rock Union Elementary	\$64,177	\$76,776	\$107,408	12	\$1,925
Average	\$70,831	\$95,477	\$127,842		

Comparable School District
Salary Schedules 2022-2023

2022-2023 Salary Schedule	Starting	Mid Range	Top	Yrs. to Top	Master Degrees
Santa Clara Unified	\$81,047	\$108,624	\$145,248	24	\$2,503
Sunnyvale	\$74,245	\$109,557	\$139,457	30	\$2,846
Mountain View Whisman Elementary	\$74,840	\$106,964	\$134,177	19	\$2,500
Cupertino Union Elementary	\$69,921	\$96,505	\$132,588	27	\$2,020
Union Elementary	\$75,814	\$100,463	\$132,162	28	\$1,800
Los Altos Elementary	\$71,648	\$100,182	\$132,113	15	\$1,500
Oak Grove Elementary	\$64,234	\$89,884	\$128,994	22	\$3,330
Cambrian Union Elementary	\$69,157	\$89,617	\$121,190	27	\$2,500
Campbell Union Elementary	\$73,342	\$83,196	\$117,899	25	\$2,800
Franklin-McKinley	\$60,712	\$88,481	\$115,021	12	\$1,850
Alum Rock Union Elementary	\$64,177	\$76,776	\$107,408	12	\$1,925
Average	\$70,831	\$95,477	\$127,842		

2022-2023 Salary Schedule	Starting	Mid Range	Top	Yrs. to Top	Master Degrees
Franklin-McKinley	\$60,712	\$88,481	\$115,021	12	\$1,850
Alum Rock Union Elementary	\$64,177	\$76,776	\$107,408	12	\$1,925
Los Altos Elementary	\$71,648	\$100,182	\$132,113	15	\$1,500
Mountain View Whisman Elementary	\$74,840	\$106,964	\$134,177	19	\$2,500
Oak Grove Elementary	\$64,234	\$89,884	\$128,994	22	\$3,330
Santa Clara Unified	\$81,047	\$108,624	\$145,248	24	\$2,503
Campbell Union Elementary	\$73,342	\$83,196	\$117,899	25	\$2,800
Cupertino Union Elementary	\$69,921	\$96,505	\$132,588	27	\$2,020
Cambrian Union Elementary	\$69,157	\$89,617	\$121,190	27	\$2,500
Union Elementary	\$75,814	\$100,463	\$132,162	28	\$1,800
Sunnyvale	\$74,245	\$109,557	\$139,457	30	\$2,846
Average	\$70,831	\$95,477	\$127,842	22	