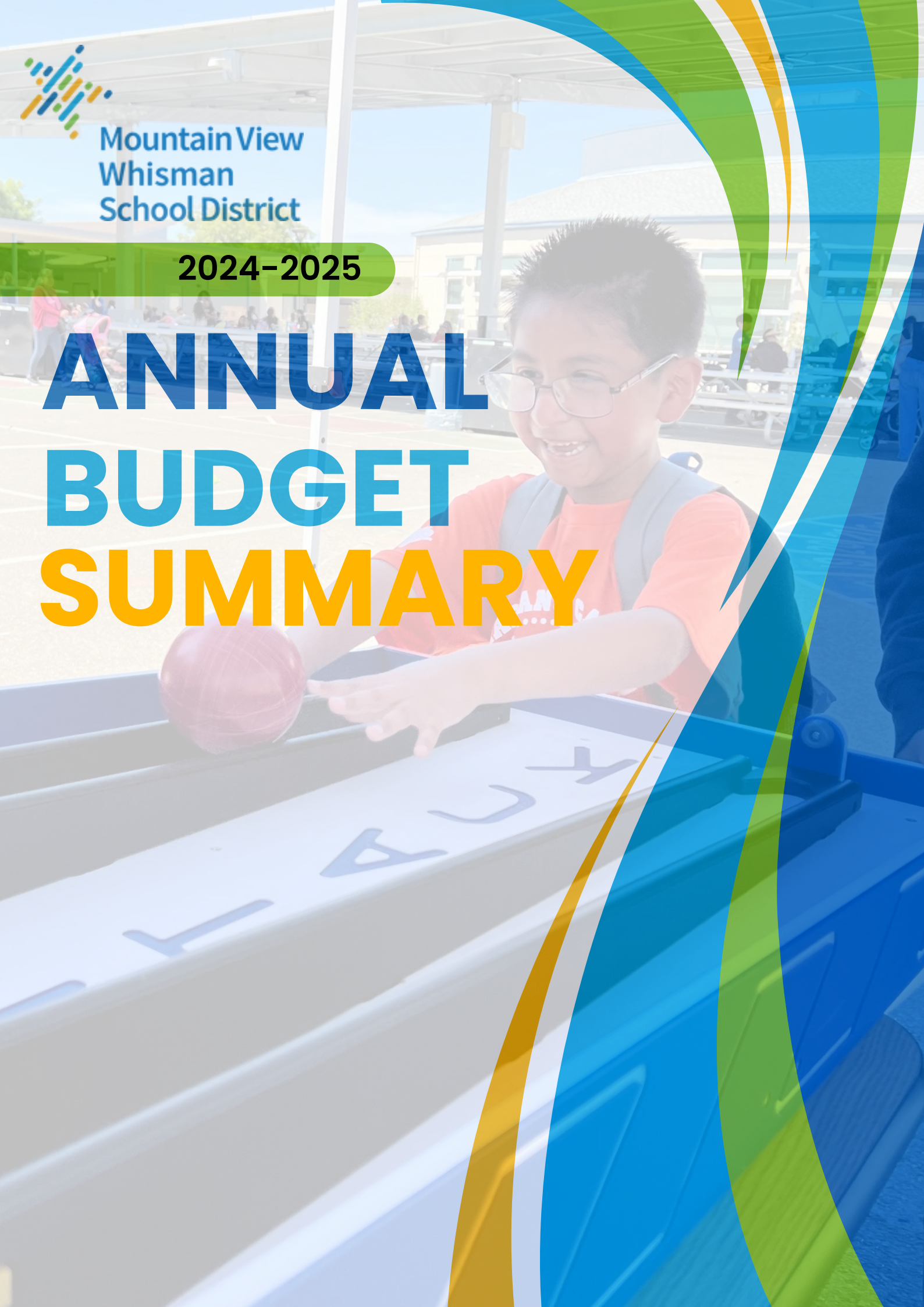




Mountain View
Whisman
School District

2024-2025

ANNUAL BUDGET SUMMARY





Board of Trustees

Devon Conley, President
Christopher Chiang, Vice President
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William Lambert, Member
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Ayindé Rudolph, Ed.D., Superintendent

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Rebecca Westover, Ed.D., Chief Business Officer
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District Introduction

Mountain View Whisman School District (MVWSD) is located in Mountain View, Calif., in the heart of Silicon Valley between San Francisco and San Jose. MVWSD, an award-winning district of approximately 4,800 students, serves a diverse student population in preschool through eighth grade representing a wide range of ethnicities, languages, cultures, and economic status. After graduating from middle school, students arrive prepared at the Mountain View-Los Altos High School District; one of the best in the state.

The District provides a broad curriculum that includes art, music (with community support from the Mountain View Educational Foundation), physical education, and specialized programs at some schools such as Spanish- English Dual Immersion (Mistral) and Parent and Child Teacher-PACT (Stevenson). Students and staff have ready access to technology in a 1:1 environment to enhance and support student learning as well as to support the work of teachers, principals, and district-level staff.

Within MVWSD, there is a culture of dedication and commitment to serving the students at all levels. The community is open and embraces the students, staff, and District. All stakeholders are willing to do what is required to improve students' learning experiences and outcomes.

Community partnerships provide a wide range of support and enrichment for student learning including opportunities for after-school activities and field trips. A large percentage of parents are also engaged in supporting schools as volunteers, committee members, decision makers, and advocates for their children.



District Introduction

Mission: **We inspire, prepare and empower every student**

Vision: Every student, family, staff and community member is engaged and committed to learning in a collaborative, diverse and innovative partnership.



Values and Beliefs

We believe:

- Students and learning are at the center of all we do.
- Students thrive when presented with well-balanced, joyful learning experiences that challenge their academic, social, and emotional needs.
- Our diversity is a strength that builds students' capacities to be globally competent and culturally responsive citizens.
- Strong partnerships with students, families, educators, and the community are the foundation for creating an excellent education for each individual student.
- Learning experiences should engage students in academic excellence while building a collaborative community.
- Every student has a dynamic learner profile that must be considered when creating personalized learning experiences.
- Clear policies, procedures and responsible resource management support an effective school system.
- High expectations and continuous learning combined with a respectful and safe community create a positive educational environment.
- Modeling innovation and curiosity supports creativity and adaptability for learners.
- Students desire experiences that inspire, challenge, and build creativity and curiosity.
- Our backgrounds, life experiences, and aspirations are a strength of our community.

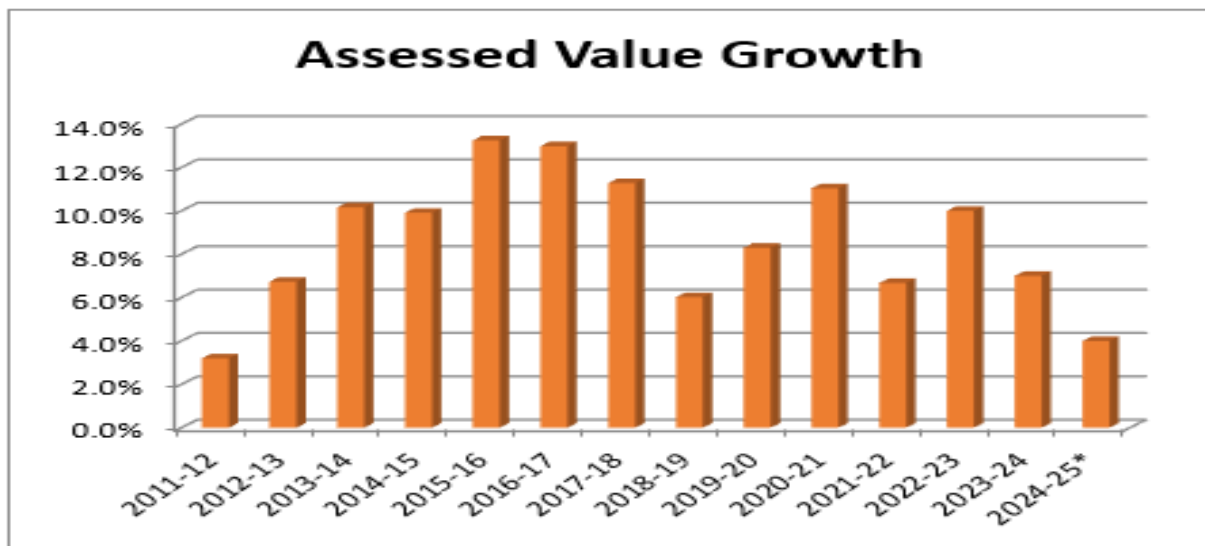
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EXECUTIVE SUMMARY

The 2024-25 budget provides sufficient resources to continue academic programs from the previous year with additional resources put towards learning recovery, reduced class sizes, and mental health. Some of the increased support is due to the funds received from the Education Enhancement Reserve (Shoreline), which has helped offset costs. It is projected that the District will end the 2023-24 year with a balanced budget and a 35.59% 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, including the Shoreline area. A conservative estimate of the Assessed Value (A/V) growth has been projected at 4% for the 2024-25 property roll year. The expansion of Transitional Kindergarten (TK) has impacted the district's budget since the State has not funded the additional grade level for basic aid districts.

Enrollment <i>April 2024 Projection</i>	4,736
Revenue per Student	24,014
Expenditures per Student	24,687
Property Tax Collection *projected	76.4 M
Assumed Property Tax Growth	4%

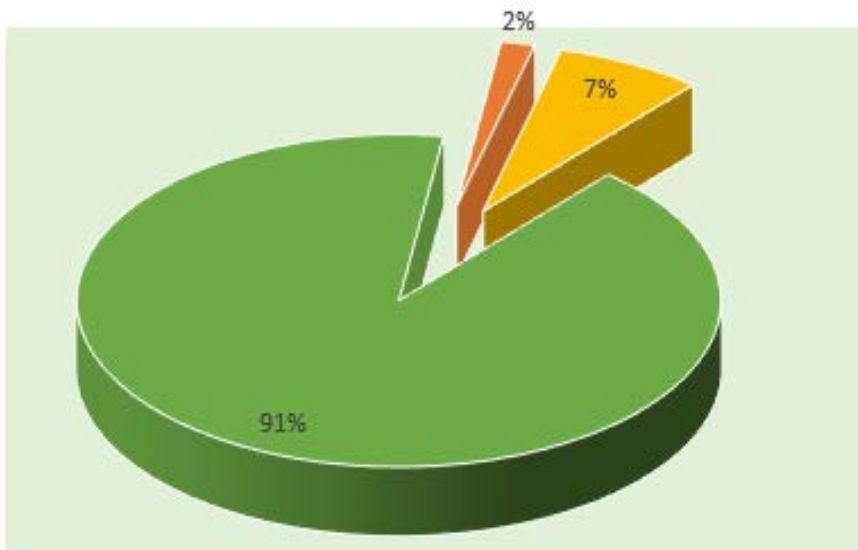


REVENUES AND EXPENDITURES

2024-25 PROJECTED GENERAL FUND REVENUES

The following are the revenue projections for our 2024-25 General Fund Budget.

General Fund Revenue	
Federal	1,910,309
Other State	8,384,167
Local & LCFF	103,435,682
Grand Total	113,730,158

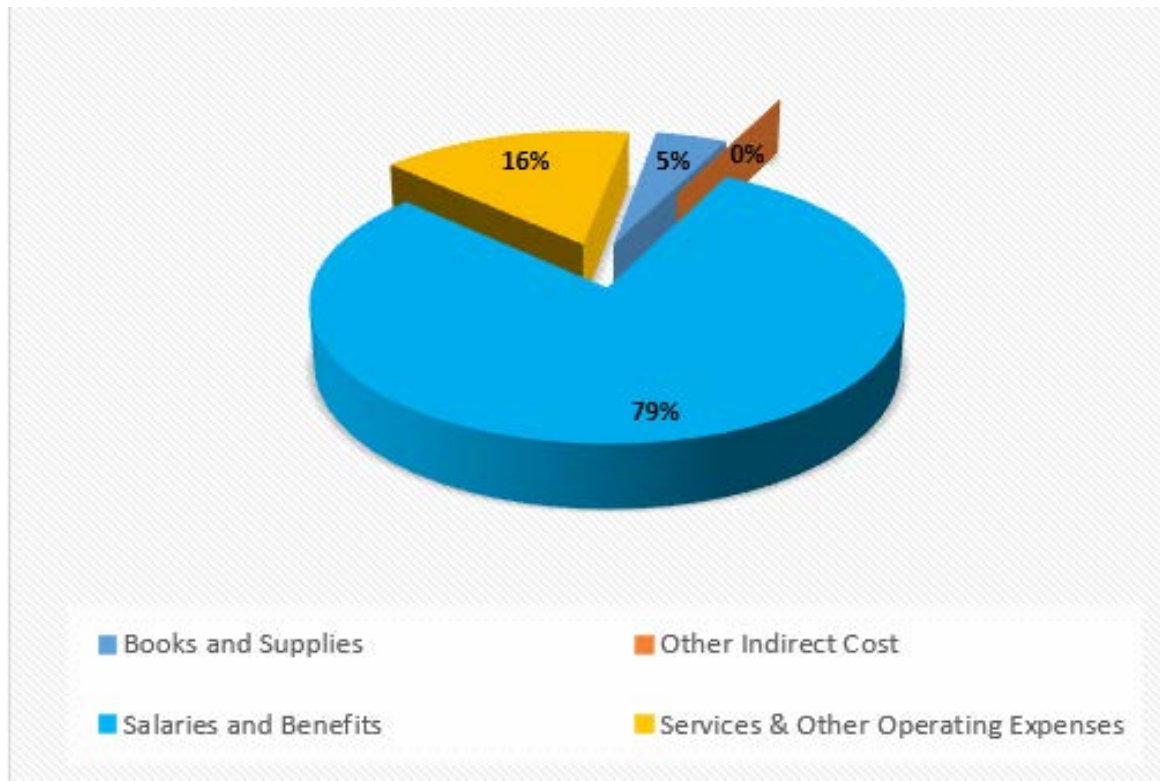


■ Federal ■ Other State ■ Local & LCFF

2024-25 PROJECTED GENERAL FUND EXPENDITURES

The following are the expenditure projections for our 2024-25 General Fund Budget.

General Fund Expenditures	
Books and Supplies	5,332,929
Other Indirect Cost	(70,844)
Salaries and Benefits	93,356,610
Services & Other Operating Expenses	18,615,394
Grand Total	117,234,089
Enrollment Projection	4,736
Expenditure per Student	24,754



2023-24 ESTIMATED ACTUALS – GENERAL FUND SUMMARY

Below are the CURRENT YEAR estimates for the General Fund ending June 30, 2024.

	Unrestricted	Restricted	Combined
Estimated Beginning Balance, July 1, 2023	40,264,916	11,851,598	52,116,515
Total Revenues	66,886,597	47,955,518	114,842,115
Total Expenditures	65,890,813	50,046,306	115,937,119
Net Increase (Decrease)	995,784	(2,090,788)	(1,095,004)
Ending Balance, June 30, 2024	41,260,701	9,760,810	51,021,511

2024-2027 GENERAL FUND MULTI-YEAR PROJECTION

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

	2024-25 (year 1)	2025-26 (year 2)	2026-27 (year 3)
Estimated Beginning Balance, July 1	\$51,021,511	\$46,948,670	\$39,662,729
Total Revenues	\$113,944,064	\$113,707,552	\$115,242,320
Total Expenditures	\$118,016,904	\$120,993,494	\$127,364,034
Net Increase (Decrease)	(\$4,072,840)	(\$7,285,942)	(\$12,121,714)
Ending Balance, June 30	\$46,948,670	\$39,662,729	\$27,541,015
Reserve Level	31.66%	24.88%	14.16%

EXPENDITURES BY PROGRAM

SCHOOL SITES

Program	Program Description	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Budget
0100	Site: School Allocation	372,772	457,300	432,564
0214	Targeted Student Support Program (TSSP)	266,321	380,600	372,101
0236	Clubs and Activities - Middle School	30,000	30,000	30,000
0237	MVEF Athletics	149,114	147,696	163,050
0302	Parent Engagement	59,638	100,522	100,522
Grand Total		877,845	1,116,118	1,098,237

SPECIAL EDUCATION DEPARTMENT

Program	Program Description	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Budget
0350	Special Education Program (SPED)	15,221,277	19,240,361	19,161,340
0351	Home and Hospital Education	9,026	66,740	55,630
0355	Medi-cal Billing Option	47,615	386,871	51,939
0362	SPED: Preschool	0	57,616	37,727
0364	SPED: Mental Health	242,506	368,060	359,432
0365	SPED: IDEA Preschool Staff Development	434	520	0
0381	SPED: Non-public School (NPS)	1,104,965	1,814,000	2,000,000
Grand Total		16,625,823	21,934,168	21,666,068

EDUCATION SERVICES

Program	Program Description	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Budget
0200	Department of Education Services	1,330,905	1,441,318	1,354,236
0204	Professional Development	92,608	100,336	100,336
0205	Academic Curriculum Materials	626,809	807,221	2,715,520
0209	Instructional Coaching	2,357,057	2,193,119	2,469,149
0210	Begin Teacher/Admin Support BTSA	0	254,153	592,457
0215	TSSP: Engagement Facilitator	1,087,421	1,189,489	1,182,758
0216	TSSP: RTI Intervention Program	2,106,696	2,252,790	2,328,653
0217	Summer School Program	0	232,701	474,496
0218	Academic at Risk	1,088,354	1,128,112	1,056,069
0219	ELO-P After School	1,274,357	2,450,335	1,376,504
0223	Science PRG: Living Classroom	112,250	115,500	130,000
0224	Science PRG: Environmental Education	70,220	82,692	83,000
0225	Science Camp: Grade 5 - Walden West	210,051	232,872	241,946
0226	Science Camp: Grade 8 - Yosemite	340,357	339,670	339,670
0227	Universal Prekinder UPK	0	216,197	0
0228	Early Literacy	0	1,418,974	1,282,388
0229	Counseling/Health & Wellness	915,356	1,293,638	660,721
0230	Physical Education: Grades 1-5	836,200	915,680	961,464
0231	MVEF Tech Smart	10,000	34,697	19,483
0234	After School Education and Safety (ASES)	1,010,032	742,590	719,700
0239	Educator Effectiveness	441,971	355,667	0
0242	Musical Instruments and Repair - Elementary	7,891	22,117	22,117
0243	Musical Instruments and Repair - Middle	8,794	10,000	10,000
0244	Art Program	741,777	899,924	1,003,512
0245	Music Program	934,161	991,279	1,053,635
0411	Library/Media Services Program	645,249	709,538	705,592
Grand Total		16,248,516	20,430,609	20,883,406

ENGLISH LANGUAGE LEARNERS

Program	Program Description	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Budget
0250	Title I Program: Student Support	28,719	96,005	23,829
0252	Title I-McKinney-Vento Homeless Assistance	55,496	148,156	176,919
0300	English Learners Program	451,665	495,574	471,143
0301	English Learner Testing	151,741	162,509	141,661
0305	English Language Development (ELD)	41,096	190,729	73,506
0310	Title III: Immigration Ed	0	54,005	38,416
0311	Title III Program: Limited English Proficiency	89,198	75,817	50,817
Grand Total		817,915	1,222,795	976,291

ADMINISTRATIVE SERVICES

Program	Program Description	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Budget
0110	Site: Yard Supervision	666,849	787,053	841,656
0400	Administration Services Department	1,471,178	2,121,489	1,896,857
0401	Regular Education Program	29,012,143	32,987,049	35,491,297
0412	Middle School Counselors & CHAC	444,691	401,606	1,822,531
0414	Classified Summer Assistance	210,787	218,079	218,078
0415	School Site Office Staff	5,851,419	6,705,324	6,206,149
0419	Excess Meeting Hours	0	1,724	2,581
0420	Overload/Combination Classes	41,685	15,000	15,216
0421	Substitute Teachers	628,201	521,873	521,873
0425	Health & Safety (Workers Compensation)	7,044	8,000	8,000
0427	Early Retirement Stipend	0	3,360	3,360
0435	Student Health Program/Nurses	600,431	684,524	699,085
0440	Employee Negotiations	4,688	75,172	9,000
Grand Total		38,939,116	44,530,253	47,735,683

BUSINESS SERVICES

Program	Program Description	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Budget
0500	Business Services Department	772,762	787,365	785,622
0503	District Operations (cost of doing business)	2,685,220	2,987,332	3,365,148
0504	Duplication (Copier) Expenses	107,834	119,441	119,441
0510	Facility Rentals & Leases	21,240	23,400	23,400
0520	Fiscal Services	1,236,265	1,305,441	1,338,851
0521	STRS on Behalf	3,326,950	3,371,600	3,546,747
0522	Other Post-employment Benefits (Employer Portion)	389,144	396,045	396,045
0524	Indirect Charge (reduce district operating cost)	(55,013)	(90,849)	(70,844)
0527	Associate Student Body Program	0	512	512
0559	Sports Center at Middle Schools	92,396	120,734	132,808
Grand Total		8,576,798	9,021,021	9,637,730

MAINTENANCE AND OPERATION

Program	Program Description	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Budget
0550	Routine Maintenance & Operations Services	5,899,721	6,553,721	6,040,990
0560	Transportation: Home to School Routes	759,180	951,074	998,517
0561	Transportation: Other Destinations	(21,560)	(12,900)	22,590
0562	SPED: Transportation (SH/OH)	510,192	720,242	574,065
Grand Total		7,147,533	8,212,137	7,636,162

TECHNOLOGY DEPARTMENT

Program	Program Description	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Budget
0570	Technology Services Department	2,194,877	2,575,736	2,443,979
0572	Chromebook Replacements	443,237	567,996	552,996
0580	District Wide Software/Licensing	584,767	673,567	687,655
Grand Total		3,222,881	3,817,299	3,684,630

SUPERINTENDENT AND BOARD OF TRUSTEES

Program	Program Description	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Budget
0600	Office of the Superintendent	1,875,824	2,407,645	2,060,937
0610	Board of Trustees	185,959	176,640	196,128
0620	Public Relations	605,762	645,820	625,511
0640	Board Election	0	129,000	129,000
0650	District Health & Safety (Emergency Preparedness)	82,727	97,378	72,378
0685	Equity	341,822	294,706	335,799
0686	Antibias	0	68,500	68,000
0700	Program Support Cost	37,185	35,150	35,150
Grand Total		3,129,279	3,854,839	3,522,903

2024-25_PROJECTED – OTHER FUNDS

Fund Title	Beginning Balance	Revenues	Contribution from General Fund/Other source*	Expenditures	Ending Balance
12 Preschool	648,908	2,355,500	332,792	2,688,292	648,908
13 Food Service	574,488	3,484,243	450,023	3,934,266	574,488
20 Postemployment Benefits	6,917,514	86,892	(189,000)	0	6,815,406
21 Capital Projects	607,905	0	74,000,000	74,607,905	0
25 Developer Fees	8,213,203	497,744	0	10,000	8,700,947
40 Special Reserve for Capital Projects	7,634,779	0	0	1,883,112	5,751,667