

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

Pursuant to Education Code Section 41372

To: County Superintendent of Schools

For 2023-2024 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>55.63</u> % |
| 3. Percentage below the minimum.
(Line 1 minus line 2) | <u>4.37</u> % |
| 4. Enter the district's current expense of education (Form CEA) | \$ <u>57,483,558.61</u> |
| 5. Deficiency Amount.
(Line 3 times line 4) | \$ <u>4,515,542.08</u> |

B. Certification of the School District Governing Board

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

_____ Signature of Authorized Official	_____ Board President Title
<u>Devon Conley</u> 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
2023-24 Unaudited 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	41,650,716.14	301	0.00	303	41,650,716.14	305	82,372.01	92,372.01	307	41,558,344.13	309
2000 - Classified Salaries	18,791,380.16	311	58,055.91	313	18,733,324.25	315	959,608.51	1,435,724.22	317	17,297,600.03	319
3000 - Employee Benefits	27,612,084.57	321	433,224.00	323	27,178,860.57	325	390,300.40	599,590.66	327	26,579,269.91	329
4000 - Books, Supplies Equip Replace. (6500)	3,705,562.38	331	377,912.43	333	3,327,649.95	335	1,045,603.16	1,098,245.43	337	2,229,404.52	339
5000 - Services . . . & 7300 - Indirect Costs	21,306,466.82	341	17,049.35	343	21,289,417.47	345	2,769,311.05	5,623,553.63	347	15,665,863.84	349
TOTAL					112,179,968.38	365	TOTAL			103,330,482.43	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	33,224,510.55	375
2. Salaries of Instructional Aides Per EC 41011.	2100	6,276,905.19	380
3. STRS.	3101 & 3102	8,781,512.83	382
4. PERS.	3201 & 3202	1,649,631.50	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,014,613.84	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	5,624,964.96	385
7. Unemployment Insurance.	3501 & 3502	19,657.69	390
8. Workers' Compensation Insurance.	3601 & 3602	882,564.71	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	9,197.34	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		57,483,558.61	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).		343,737.94	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.		57,483,558.61	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.		55.63%	
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)		
2. Percentage spent by this district (Part II, Line 15)		
3. Percentage below the minimum (Part III, Line 1 minus Line 2)		
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)		
5. Deficiency Amount (Part III, Line 3 times Line 4)		
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		
In Column 4b additional adjustments were made per note 2 and for resources: 5634, 2600, 3213, 3219, 7425, 6318.		

Comparable School District
Salary Schedules
2023-2024

Top range salary Mountain View Whisman SD is in the top three among comparable districts	Starting	Mid Range	Top	Yrs. to Top	Master Degrees
Santa Clara Unified	\$92,273	\$110,730	\$165,366	24	\$2,851
Mountain View Whisman	\$77,834	\$113,822	\$139,544	19	\$2,500
Cambrian	\$74,690	\$96,786	\$132,498	27	\$2,500
Union	\$75,814	\$100,463	\$132,162	28	\$1,800
Los Altos	\$71,648	\$105,640	\$132,113	15	\$1,500
Campbell Union	\$78,476	\$89,020	\$126,152	25	\$2,800
Franklin-McKinley	\$63,748	\$92,905	\$120,772	12	\$1,850

Mid range salary Mountain View Whisman SD is in the top three among comparable districts	Starting	Mid Range	Top	Yrs. to Top	Master Degrees
Mountain View Whisman	\$77,834	\$113,822	\$139,544	19	\$2,500
Santa Clara Unified	\$92,273	\$110,730	\$165,366	24	\$2,851
Los Altos	\$71,648	\$105,640	\$132,113	15	\$1,500
Union	\$75,814	\$100,463	\$132,162	28	\$1,800
Cambrian	\$74,690	\$96,786	\$132,498	27	\$2,500
Franklin-McKinley	\$63,748	\$92,905	\$120,772	12	\$1,850
Campbell Union	\$78,476	\$89,020	\$126,152	25	\$2,800

Starting range salary Mountain View Whisman SD is in the top three among comparable districts	Starting	Mid Range	Top	Yrs. to Top	Master Degrees
Santa Clara Unified	\$92,273	\$110,730	\$165,366	24	\$2,851
Campbell Union	\$78,476	\$89,020	\$126,152	25	\$2,800
Mountain View Whisman	\$77,834	\$113,822	\$139,544	19	\$2,500
Union	\$75,814	\$100,463	\$132,162	28	\$1,800
Cambrian	\$74,690	\$96,786	\$132,498	27	\$2,500
Los Altos	\$71,648	\$105,640	\$132,113	15	\$1,500
Franklin-McKinley	\$63,748	\$92,905	\$120,772	12	\$1,850

Average range salary Mountain View Whisman SD is higher than average among comparable districts	Starting	Mid Range	Top	Yrs. to Top	Master Degrees
Santa Clara Unified	\$92,273	\$110,730	\$165,366	24	\$2,851
Mountain View Whisman	\$77,834	\$113,822	\$139,544	19	\$2,500
Cambrian	\$74,690	\$96,786	\$132,498	27	\$2,500
Union	\$75,814	\$100,463	\$132,162	28	\$1,800
Los Altos	\$71,648	\$105,640	\$132,113	15	\$1,500
Campbell Union	\$78,476	\$89,020	\$126,152	25	\$2,800
Franklin-McKinley	\$63,748	\$92,905	\$120,772	12	\$1,850
Average	\$76,355	\$101,338	\$135,515		\$2,257

Comparable School District
Health and Welfare Benefits
2023-2024

Average Active per FTE	Dental	Health	Vision	Average
Santa Clara Unified	1,560.00	15,099.96	204.00	11,940.41
Mountain View Whisman	1,221.25	20,771.09	162.62	11,503.79
Sunnyvale	749.37	20,243.54	207.20	10,024.63

Maximum District Contribution	Dental	Health	Vision	Maximum
Mountain View Whisman	2,089.47	43,983.48	295.68	43,983.48
Sunnyvale	1,001.88	34,041.12	485.04	34,041.12
Franklin-McKinley Elementary	2,316.24	32,811.96	307.92	32,811.96

Maximum District Contribution to Medical Benefits	Family	Plus One	Single	Maximum
Mountain View Whisman	43,983	32,384	16,278	43,983
Sunnyvale	34,041	30,327	17,134	34,041
Franklin-McKinley Elementary	32,812	23,099	10,841	32,812
Los Altos Elementary	25,658	20,833	10,965	25,658
Cambrian	21,575	16,675	13,152	21,575

2023-2024 Contracts instead of personnel expenditures

PO#	Date	Vendor	Vendor Name	Amount
410143	7/1/2023	5810	RO HEALTH INC	945,886.09
410141	7/1/2023	5704	BMR HEALTH SERVICES INC	817,992.12
410154	7/1/2023	7720	BLAZERWORKS	627,579.65
410149	7/1/2023	8095	NEW LIFE PHYSICAL THERAPY	505,620.00
410074	7/1/2023	4388	STEPPING STONES GROUPS	324,476.25
420180	8/3/2023	8093	EFFECTIVE SCHOOL SOLUTIONS LLC	275,000.00
410295	11/13/2023	5639	MOUNTAIN VIEW LOS ALTOS UNION	239,913.75
410275	9/29/2023	8329	WELLDOM INC	175,537.50
410276	9/29/2023	8330	ZSN SYSTEMS & SOLUTIONS LLC	174,654.00
410247	9/7/2023	8094	EVERY SPECIAL CHILD LLC	120,352.00
410236	8/25/2023	8271	EDTHEORY LLC	109,642.20
410327	1/16/2024	8029	INVO HEALTHCARE ASSOCIATES LLC	58,987.50
410235	8/25/2023	3867	LOS ALTOS SCHOOL DIST	50,083.26
410146	7/1/2023	4225	IINTERPRET INC	34,730.00
410152	7/1/2023	7338	COMMUNICAID INC	2,757.28
410065	7/1/2023	3456	RHYTHM & MOVES INC	915,680.00
410206	7/17/2023	256	CSMA	460,430.00
410066	7/1/2023	4692	LIVING CLASSROOM	115,000.00
				<u>5,954,321.60</u>