



District Office
T 650.526.3500
1400 Montecito Ave.
Mountain View, CA 94043

September 28, 2023

Dear Ms. Ramberg,

In accordance with Education Code (EC) Sections 42127 and 52070, the Santa Clara County Superintendent of Schools (County Superintendent) is required to approve, conditionally approve, or disapprove the Mountain View Whisman School District's 2023-24 Adopted Budget in conjunction with the Local Control Accountability Plan (LCAP).

The County Office of Education has approved our budget but provided the following guidance for our next budget update.

"The multi-year projection included approximately \$5.7M in revenue for the 2024-25 and 2025-26 fiscal years. The source of this projected revenue is contingent on an agreement with the city of Mountain View (City) over the Shoreline Community tax revenue that has not yet been finalized. Please provide a copy of the finalized agreement with the City or a signed letter of assurance from the City along with the First Interim Budget Report. If the agreement is not finalized or the City cannot provide a letter of assurance by the time of the First Interim Budget Report, due by December 15, 2023, this revenue should be excluded from the projection."

Since the City intends to continue the Education Enhancement Reserve (EER) payments as has been discussed, I respectfully request a letter of assurance from the City of Mountain View to the Mountain View Whisman School District with the amount identified in the May 30, 2023 short term agreement of \$5,689,415 with an adjusted payment calculated by applying it to the Minimum Payment the same percentage change in the property tax revenues compared to the preceding fiscal year as well as New Residential Property Tax Payment as identified in the agreement. Please include assurances in the letter through June 30, 2027, to assist MVWSD in its budgeting processes. This assurance letter will ensure MVWSD can accurately



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budget and report revenue to the County and avoid any potential negative consequences associated with budget adjustments and drops in reserve levels. We greatly appreciate your assistance in this matter.

Sincerely,

A handwritten signature in blue ink, appearing to read "Rebecca Westover", is positioned above the printed name.

Rebecca Westover
Chief Business Officer

Cc: Kimbra McCarthy, City Manager

Attachment: [Letter from County on Budget Process](#)



Santa Clara County Office of Education

Mary Ann Dewan, Ph.D.
County Superintendent of Schools

September 15, 2023

Laura Berman, Board President
Mountain View Whisman School District
1400 Montecito Ave.
Mountain View, CA 94043

Dear Board President Laura Berman,

Subject: Approval of the Mountain View Whisman School District 2023-24 Local Control Accountability Plan and 2023-24 Adopted Budget

In accordance with Education Code (EC) Sections 42127 and 52070, the Santa Clara County Superintendent of Schools (County Superintendent) is required to approve, conditionally approve, or disapprove the Mountain View Whisman School District's 2023-24 Adopted Budget in conjunction with the Local Control Accountability Plan (LCAP).

As required, the LCAP must be reviewed and approved prior to the approval of the district's adopted budget per EC Section 52070(d) if staff determines that the following criteria have been met:

- The LCAP adheres to the template adopted by the State Board of Education (EC Section 52064).
- The budget includes expenditures sufficient to implement the specific actions and strategies included in the LCAP. [EC Section 52070(d)(2), EC Section 42127(d)(1)].
- The LCAP adheres to the expenditure requirements for funds apportioned based on the number and concentration of unduplicated pupils (EC Sections 42238.02 and 42238.03) pursuant to EC Section 42238.07 and Title 5, California Code of Regulations, Sections 15494-15497.
- The LCAP includes the required calculations to determine whether there is a carryover requirement pursuant to EC Section 42238.07 and, if applicable, includes a description of the planned uses of the specified funds and a description of how the planned uses of those funds satisfy the requirements for specific actions to be considered as contributing toward meeting the increased or improved services requirement. [EC Section 52070(d)(4)].

In accordance with EC section 52070, the SCCOE's District LCAP Advisory Services and District Business and Advisory Services teams have reviewed and determined the District is in compliance with the above criteria and therefore I **approve the District's 2023-24 LCAP**. The District's approved LCAP and Budget Overview for Parents have been posted on our SCCOE website.

A review of the budget was completed by my office that includes the following:

- Determine whether the adopted budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.
- Examine the adopted budget to determine whether it complies with the standards and criteria established pursuant to EC Section 33127, and identify any technical corrections needed to bring the budget into compliance with those standards and criteria.
- Determine whether the adopted budget will allow the district to meet its financial obligations during the current fiscal year and is consistent with a financial plan that will enable the district to satisfy its multiyear financial commitments.

Based on our review, I have determined the District is in compliance with the above criteria, and therefore the District's 2023-24 Adopted Budget is also APPROVED. However, I am concerned that the multi-year projection included approximately \$5.7M in revenue for the 2024-25 and 2025-26 fiscal years. The source of this projected revenue is contingent on an agreement with the city of Mountain View (City) over the Shoreline Community tax revenue that has not yet been finalized. Please provide a copy of the finalized agreement with the City or a signed letter of assurance from the City along with the First Interim Budget Report. If the agreement is not finalized or the City cannot provide a letter of assurance by the time of the First Interim Budget Report, due by December 15, 2023, this revenue should be excluded from the projection.

I would like to recognize and thank the Board and leadership team of the Mountain View Whisman School District for their efforts in the development and submission of the Adopted Budget and LCAP. Additionally, I would like to thank Rebecca Westover and the business office team for all their diligent work throughout the budget and LCAP development process. I appreciate the timely submission of your budget and await your First Interim Report, which must be filed with our office no later than December 15, 2023. If you have any questions or concerns, please contact your District Business Advisor Yen Lam at (408) 453-6510.

Sincerely,



Mary Ann Dewan, Ph.D.
County Superintendent of Schools

cc: Ayindé Rudolph, Ed.D., Superintendent, Mountain View Whisman School District
Rebecca Westover, Chief Business Officer, Mountain View Whisman School District
Nadia Pongo, Director of Fiscal Services, Mountain View Whisman School District
Cathy Baur, Chief Academic Officer, Mountain View Whisman School District
Beatrice Rowan, Coordinator - District Improvement and Support, Santa Clara County Office of Education
Stephanie Gomez, Assistant Superintendent of Business Services, Santa Clara County Office of Education
Susan Ady, Director, District Business Services, Santa Clara County Office of Education
Yen Lam, District Business Advisor, Santa Clara County Office of Education