

# ANNUAL BUDGET SUMMARY

2025-2026



Mountain View  
Whisman  
School District



### Board of Trustees

William Lambert, President  
Charles DiFazio, Vice President  
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Jeffrey Baier, Superintendent

### Chief/Director of Business & Fiscal Services

Rebecca Westover, Ed.D., Chief Business Officer  
Nadia Pongo, Director of Fiscal Services

**District Introduction** Nestled in the heart of Silicon Valley between San Francisco and San Jose, the Mountain View Whisman School District (MVWSD) serves as a dynamic hub of learning and innovation for approximately 4,600 students from preschool through eighth grade. Formed in 2001 through the unification of two long-standing districts.

MVWSD's campuses reflect the spirit of the Mountain View community itself—diverse, vibrant, and forward-looking. Students represent a wide range of cultures, languages, and experiences, speaking over 48 different languages at home. This diversity is one of the district's greatest strengths, fostering empathy, global awareness, and cultural richness within its classrooms. Whether a student's first language is Spanish, Mandarin, Russian, or English, every child is embraced and supported as part of the district family.

The district's commitment to academic excellence is evident in the broad curriculum it offers. In addition to core academic subjects, students have access to a well-rounded education that includes art, music, and physical education—thanks in part to the continued support of the Mountain View Educational Foundation (MVEF). Specialized programs, such as the Spanish-English Dual Immersion program at Gabriela Mistral Elementary and the PACT (Parent-Child-Teacher) alternative program at Stevenson Elementary, reflect MVWSD's commitment to meeting students' diverse learning needs and interests.

The district is home to nine elementary schools—Amy Imai, Benjamin Bubb, Edith Landels, Gabriela Mistral, Jose Antonio Vargas, Mariano Castro, Monta Loma, Stevenson, and Theuerkauf—and two middle schools, Crittenden and Graham. These schools are not only places of learning, but also community anchors. MVWSD is currently investing in outdoor learning environments, transforming traditional blacktops into engaging green spaces that support health, wellness, and outdoor instruction.

MVWSD is deeply committed to equity and student well-being. Through strategic initiatives such as MVWSD+, the district provides free after-school and summer programming for students who are English learners or qualify for free or reduced-price meals. These programs not only boost academic achievement, but also offer a safe and enriching space for social-emotional growth.

The district's efforts to serve the whole child have not gone unnoticed. MVWSD has earned multiple recognitions, including its selection to the Digital Promise League of Innovative Schools, designation as a California Green Ribbon School District, and awards as one of America's Healthiest Schools for multiple campuses. These honors underscore the district's leadership in sustainability, student wellness, and 21st-century learning.

Community support is the cornerstone of MVWSD's success. Parents, educators, community partners, and volunteers are deeply engaged in shaping the student experience—from participating in site councils and advisory groups to supporting classroom projects and district initiatives.

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## 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

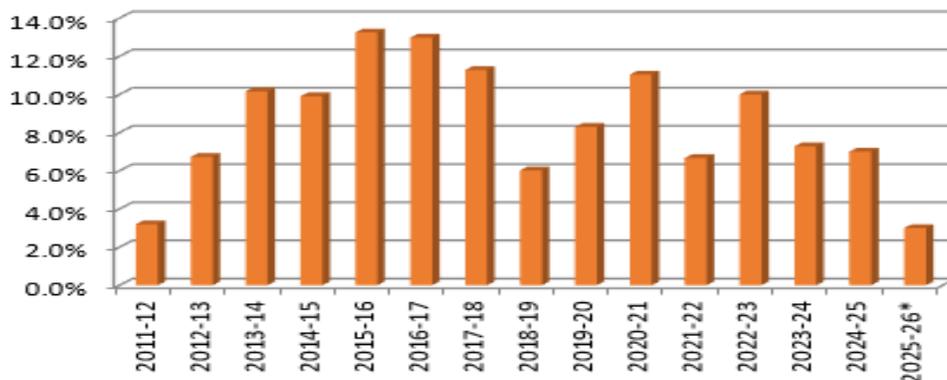
The 2025-26 Budget reflects the District’s continued commitment to sustaining high-quality academic programs while addressing emerging student needs. The budget includes sufficient resources to maintain existing programs and provides additional support for learning recovery and student mental health.

As a community-funded district (also known as a basic aid district), Mountain View Whisman relies primarily on local property taxes rather than state aid. The District’s funding is closely tied to the growth in assessed property values (A/V) within its boundaries. Due to slower growth in local property values, the A/V growth assumption has been revised downward from 4% to 3% for the 2025-26 budget year.

The 2025–26 school year will also mark the first full year of Transitional Kindergarten (TK) implementation. As the state has not funded the expansion of TK for basic aid districts, MVWSD is covering the associated costs locally. Personnel costs alone for TK in 2025–26 are projected at \$3,508,841. Despite these additional financial pressures, the District is projected to close the 2024-25 fiscal year with a balanced budget and a healthy reserve level of 36.24%.

<b>Enrollment</b>	<b>4,724</b>
<i>April 2025 Projection</i>	
<b>Revenue per Student</b>	<b>25,910</b>
<b>Expenditures per Student</b>	<b>27,523</b>
<b>Property Tax Collection *projected</b>	<b>81.2 M</b>
<b>Assumed Property Tax Growth</b>	<b>3%</b>

### Assessed Value Growth

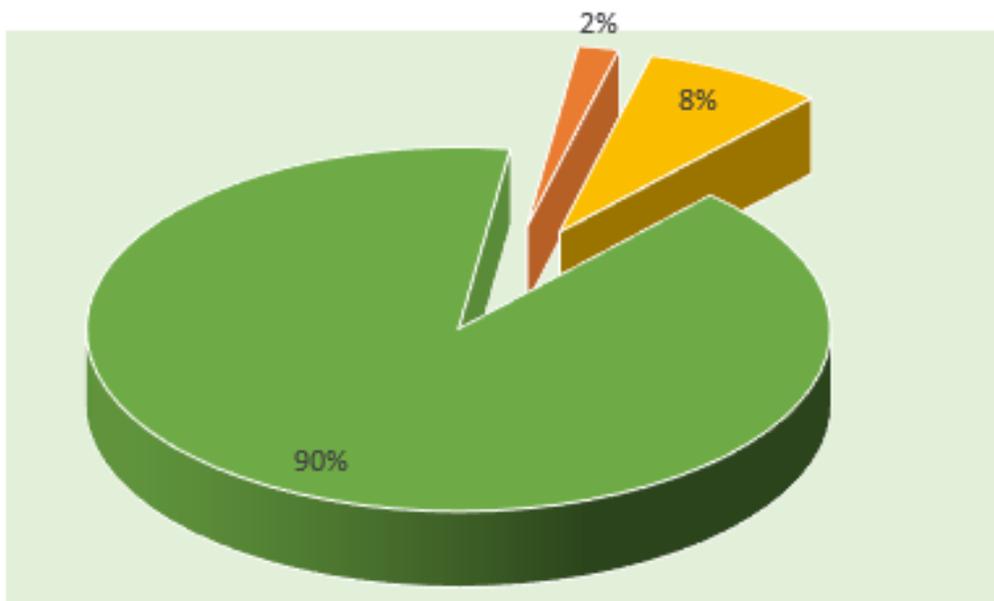


## REVENUES AND EXPENDITURES

### 2025-26 PROJECTED GENERAL FUND REVENUES

The following are the revenue projections for our 2025-26 General Fund Budget.

General Fund Revenue	
Federal	2,136,803
Other State	9,629,982
Local & LCFF	110,630,873
<b>Grand Total</b>	<b>122,397,658</b>



■ Federal

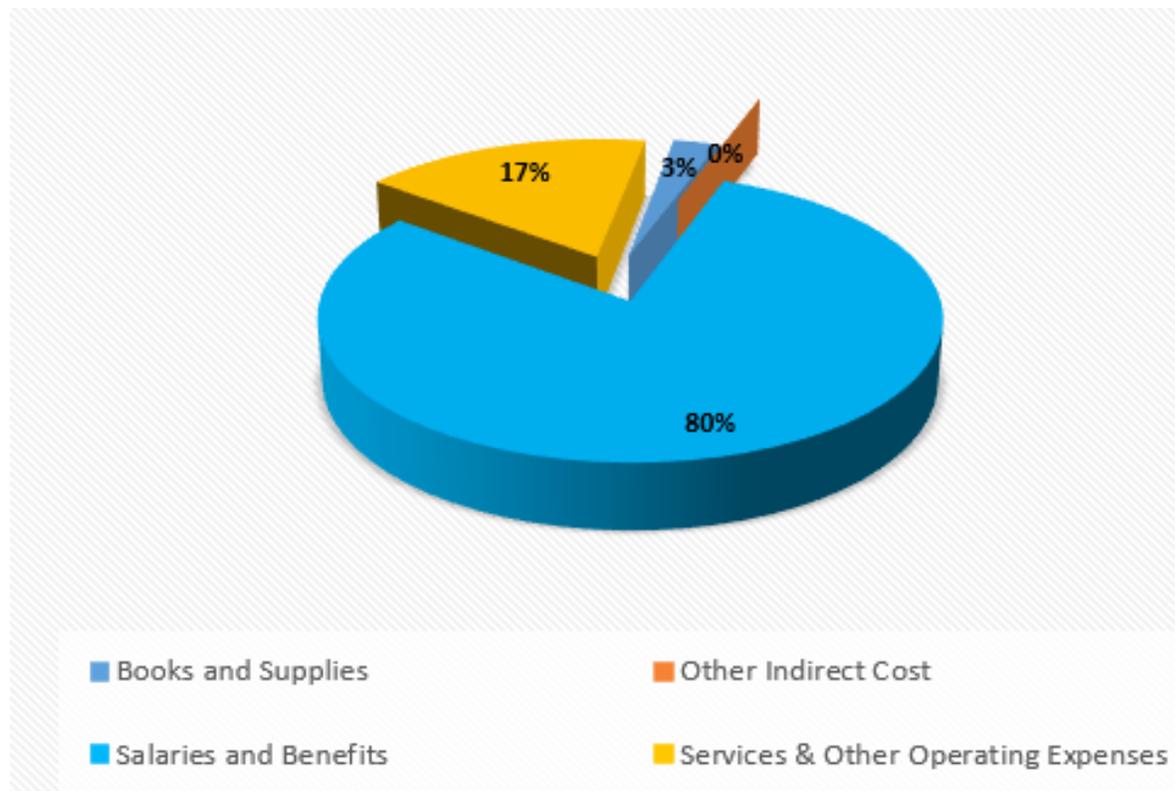
■ Other State

■ Local & LCFF

## 2025-26 PROJECTED GENERAL FUND EXPENDITURES

The following are the expenditure projections for our 2025-26 General Fund Budget.

General Fund Expenditures	
Books and Supplies	3,523,570
Other Indirect Cost	(54,000)
Salaries and Benefits	103,984,435
Services & Other Operating Expenses	22,564,487
<b>Grand Total</b>	<b>130,018,492</b>
Enrollment Projection	4,724
Expenditure per Student	27,523



2024-25 ESTIMATED ACTUALS – GENERAL FUND SUMMARY

Below are the CURRENT YEAR estimates for the General Fund ending June 30, 2025.

	Unrestricted	Restricted	Combined
Estimated Beginning Balance, July 1, 2024	45,922,660	10,209,201	56,131,861
Total Revenues	73,772,244	48,053,274	121,825,518
Total Expenditures	74,046,100	51,918,804	125,964,904
Net Increase (Decrease)	(273,856)	(3,865,530)	(4,139,386)
Ending Balance, June 30, 2025	45,648,804	6,343,671	51,992,475

**2025-2028 GENERAL FUND MULTI-YEAR PROJECTION**

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

	2025-26 (year 1)	2026-27 (year 2)	2027-28 (year 3)
Estimated Beginning Balance, July 1	\$51,992,475	\$43,563,035	\$30,723,312
Total Revenues	\$122,397,658	\$121,968,614	\$124,010,136
Total Expenditures	\$130,827,098	\$134,808,337	\$140,499,022
Net Increase (Decrease)	(\$8,429,440)	(\$12,839,723)	(\$16,488,886)
Ending Balance, June 30	\$43,563,035	\$30,723,312	\$14,234,426
Reserve Level	29.71%	20.18%	8.44%

## EXPENDITURES BY PROGRAM

### SCHOOL SITES

Program	Program Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Budget
0100	Site: School Allocation	439,962	518,310	513,700
0101	Site: School Facility	13,191	36,399	0
0101	Castro Additional	0	0	6,200
0214	Targeted Student Support Program (TSSP)	261,855	401,824	400,538
0236	Clubs and Activities - Middle School	30,000	30,000	30,000
0237	MVEF Athletics	181,018	166,952	162,802
0302	Parent Engagement	54,397	100,522	100,522
Grand Total		980,423	1,254,007	1,213,762

### SPECIAL EDUCATION DEPARTMENT

Program	Program Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Budget
0350	Special Education Program (SPED)	19,233,202	19,198,802	21,762,616
0351	Home and Hospital Education	51,606	40,697	89,410
0355	Medi-cal Billing Option	55,705	103,565	98,249
0364	SPED: Mental Health	414,370	429,437	413,983
0381	SPED: Non-public School (NPS)	1,732,805	2,258,000	2,332,513
Grand Total		21,487,688	22,030,501	24,696,771

EDUCATION SERVICES

Program	Program Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Budget
0200	Department of Education Services	1,457,339	1,318,917	1,324,974
0204	Professional Development	72,612	150,336	350,000
0205	Academic Curriculum Materials	815,453	2,688,857	556,864
0209	Instructional Coaching	2,165,848	2,374,684	3,108,241
0210	Begin Teacher/Admin Support BTSA	218,367	596,804	621,147
0215	TSSP: Engagement Facilitator	1,159,639	1,201,838	1,293,309
0216	TSSP: RTI Intervention Program	2,189,873	2,279,951	2,430,228
0217	Summer School Program	232,701	275,915	276,691
0218	Academic at Risk	1,124,345	1,144,272	1,420,553
0219	ELO-P After School	2,406,069	2,795,822	1,648,714
0223	Science PRG: Living Classroom	115,200	135,000	140,000
0224	Science PRG: Environmental Education	81,987	84,050	87,500
0225	Science Camp: Grade 5 - Walden West	234,590	221,749	236,000
0226	Science Camp: Grade 8 - Yosemite	340,085	449,216	480,000
0228	Early Literacy	1,408,443	1,334,289	1,137,264
0229	Counseling/Health & Wellness	1,306,311	734,889	1,221,293
0230	Physical Education: Grades 1-5	915,680	918,850	973,182
0231	MVEF Tech Smart	34,503	31,250	28,068
0234	After School Education and Safety (ASES)	739,561	750,122	753,400
0242	Musical Instruments and Repair - Elementary	19,597	22,000	18,000
0243	Musical Instruments and Repair - Middle	4,081	10,000	10,000
0244	Art Program	894,404	1,016,683	1,118,178
0245	Music Program	970,836	1,075,979	1,234,264
0411	Library/Media Services Program	704,181	738,721	812,596
Grand Total		19,611,705	22,350,194	21,280,466

ENGLISH LANGUAGE LEARNERS

Program	Program Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Budget
0250	Title I Program: Student Support	23,460	194,380	25,585
0252	Title I-McKinney-Vento Homeless Assistance	83,903	195,221	216,094
0300	English Learners Program	502,595	508,380	550,666
0301	English Learner Testing	152,213	144,853	135,366
0305	English Language Development (ELD)	50,577	100,879	20,000
0310	Title III: Immigration Ed	18,199	105,279	72,582
0311	Title III Program: Limited English Proficiency	83,506	143,906	137,829
0322	Prop28 AMS	0	0	639,215
Grand Total		914,453	1,392,898	1,797,337

ADMINISTRATIVE SERVICES

Program	Program Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Budget
0110	Site: Yard Supervision	781,710	864,450	1,061,186
0400	Administration Services Department	2,161,666	2,630,671	2,574,487
0401	Regular Education Program	32,774,257	34,114,356	38,733,755
0412	Middle School Counselors & CHAC	399,518	1,714,121	1,859,366
0414	Classified Summer Assistance	421,266	218,078	208,038
0415	School Site Office Staff	6,509,859	6,891,828	7,192,943
0419	Excess Meeting Hours	3,191	4,980	6,480
0420	Overload/Combination Classes	12,179	29,347	15,216
0421	Substitute Teachers	664,570	700,000	700,000
0425	Health & Safety (Workers Compensation)	1,659	8,000	8,000
0427	Early Retirement Stipend	3,360	3,360	3,362
0435	Student Health Program/Nurses	681,554	715,981	749,351
0440	Employee Negotiations	60,202	7,000	9,000
Grand Total		44,474,991	47,902,172	53,121,184

## BUSINESS SERVICES

Program	Program Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Budget
0500	Business Services Department	784,581	951,228	935,597
0503	District Operations (cost of doing business)	2,907,298	4,958,552	3,466,436
0504	Duplication (Copier) Expenses	115,197	128,698	128,698
0510	Facility Rentals & Leases	21,240	34,426	34,426
0520	Fiscal Services	1,302,007	1,422,937	1,584,952
0521	STRS on Behalf	3,366,404	3,854,050	4,057,807
0522	Other Post-employment Benefits (Employer Portion)	395,873	355,342	381,871
0524	Indirect Charge (reduce district operating cost)	(99,580)	(54,000)	(54,000)
0559	Sports Center at Middle Schools	120,734	195,915	205,711
Grand Total		8,913,754	11,847,148	10,741,498

## MAINTENANCE AND OPERATION

Program	Program Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Budget
0550	Routine Maintenance & Operations Services	6,154,715	6,939,789	6,975,833
0560	Transportation: Home to School Routes	874,725	1,020,780	1,093,427
0561	Transportation: Other Destinations	0	29,592	29,592
0562	SPED: Transportation (SH/OH)	611,671	899,239	963,487
Grand Total		7,641,111	8,889,400	9,062,339

TECHNOLOGY DEPARTMENT

Program	Program Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Budget
0570	Technology Services Department	2,524,738	2,633,510	3,536,347
0572	Chromebook Replacements	567,996	552,996	552,996
0580	District Wide Software/Licensing	632,667	704,342	728,342
Grand Total		3,725,401	3,890,848	4,817,685

SUPERINTENDENT AND BOARD OF TRUSTEES

Program	Program Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Budget
0600	Office of the Superintendent	2,452,505	1,650,415	1,410,902
0610	Board of Trustees	190,884	214,485	209,522
0620	Public Relations	637,231	657,421	715,269
0640	Board Election	154,357	212,244	0
0650	District Health & Safety (Emergency Preparedness)	95,894	500	500
0685	Equity	294,229	248,030	77,200
0686	Antibias	22,264	74,236	0
0690	Staff Appreciation	50,180	742,530	9,132
0700	Program Support Cost	21,869	30,150	35,150
Grand Total		3,919,413	3,830,011	2,457,675

2025-26 PROJECTED – OTHER FUNDS

Fund Title	Beginning Balance	Revenues	Contribution from General Fund/Other source*	Expenditures	Ending Balance
12 Preschool	903,042	2,415,231	808,605	3,265,689	861,189
13 Food Service	1,126,648	4,197,490	0	4,792,318	531,820
20 Postemployment Benefits	7,321,914	125,000	0	0	7,446,914
21 Capital Projects	62,186,300	0	0	60,602,888	1,583,412
25 Developer Fees	9,309,139	770,000	0	9,050,179	1,028,960
40 Special Reserve for Capital Projects	8,980,246	0	0	6,278,028	2,702,218