

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

Pursuant to Education Code Section 41372

To: County Superintendent of Schools

For 2024-2025 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>53.74</u> % |
| 3. Percentage below the minimum.
(Line 1 minus line 2) | <u>6.26</u> % |
| 4. Enter the district's current expense of education (Form CEA) | \$ <u>59,937,080.05</u> |
| 5. Deficiency Amount.
(Line 3 times line 4) | \$ <u>6,981,858.86</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>William Lambert</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
2024-25 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	44,062,131.66	301	0.00	303	44,062,131.66	305	97,415.86	97,415.86	307	43,964,715.80	309
2000 - Classified Salaries	19,595,050.00	311	0.00	313	19,595,050.00	315	850,744.42	1,223,534.18	317	18,371,515.82	319
3000 - Employee Benefits	29,974,419.05	321	463,141.20	323	29,511,277.85	325	314,346.65	493,723.33	327	29,017,554.52	329
4000 - Books, Supplies Equip Replace. (6500)	4,729,009.67	331	0.00	333	4,729,009.67	335	984,920.77	1,037,845.90	337	3,691,163.77	339
5000 - Services . . . & 7300 - Indirect Costs	22,324,765.32	341	20,614.27	343	22,304,151.05	345	3,328,418.88	5,817,809.33	347	16,486,341.72	349
TOTAL					120,201,620.23	365	TOTAL			111,531,291.63	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	34,022,957.12	375
2. Salaries of Instructional Aides Per EC 41011.	2100	6,659,853.00	380
3. STRS.	3101 & 3102	9,367,967.93	382
4. PERS.	3201 & 3202	1,829,439.42	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,078,874.72	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	6,090,854.84	385
7. Unemployment Insurance.	3501 & 3502	20,139.88	390
8. Workers' Compensation Insurance.	3601 & 3602	857,587.99	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	9,405.15	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		59,937,080.05	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).		400,613.56	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.		59,937,080.05	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.		53.74%	
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 adjustments were made per note 2. Resc: 1100, 6010, 6300, 5634, 2600, 6318.		

Salary and Benefit Compensation Comparison Report

Description	Mountain View Whisman	Sunnyvale	Campbell Union	Los Altos	Union School District	Cambrian
Teacher Salary Beginning	\$81,726	\$80,296	\$80,830	\$77,738	\$76,951	\$76,184
Teacher Salary Average	\$114,124	\$115,565	\$110,259	\$110,541	\$106,539	\$105,666
Teacher Salary Maximum	\$146,521	\$150,834	\$139,687	\$143,343	\$136,127	\$135,148
Teacher Health & Welfare Average	\$25,926	\$21,627	\$13,837	\$24,544	\$18,180	\$17,750
Teacher Salary + H & W Average	\$140,050	\$137,192	\$124,096	\$135,085	\$124,719	\$123,416
Yrs to Top	19	30	25	15	28	27
Master Degrees	\$2,500	\$3,078	\$2,800	\$2,000	\$1,800	\$2,500

