



Mountain View
Whisman
School District

2024-2025 Current Expense of Education

September 4, 2025





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Whisman
School District

What is the Current Expense of Education Actuals (CEA)

Calculation of Current Expense of Education Actuals

- The calculation of the Current Expense of Education Actuals (CEA) is requirement (EC 41372)
- Used to determine the percentage of expenditures for the direct classroom cost of teaching students.

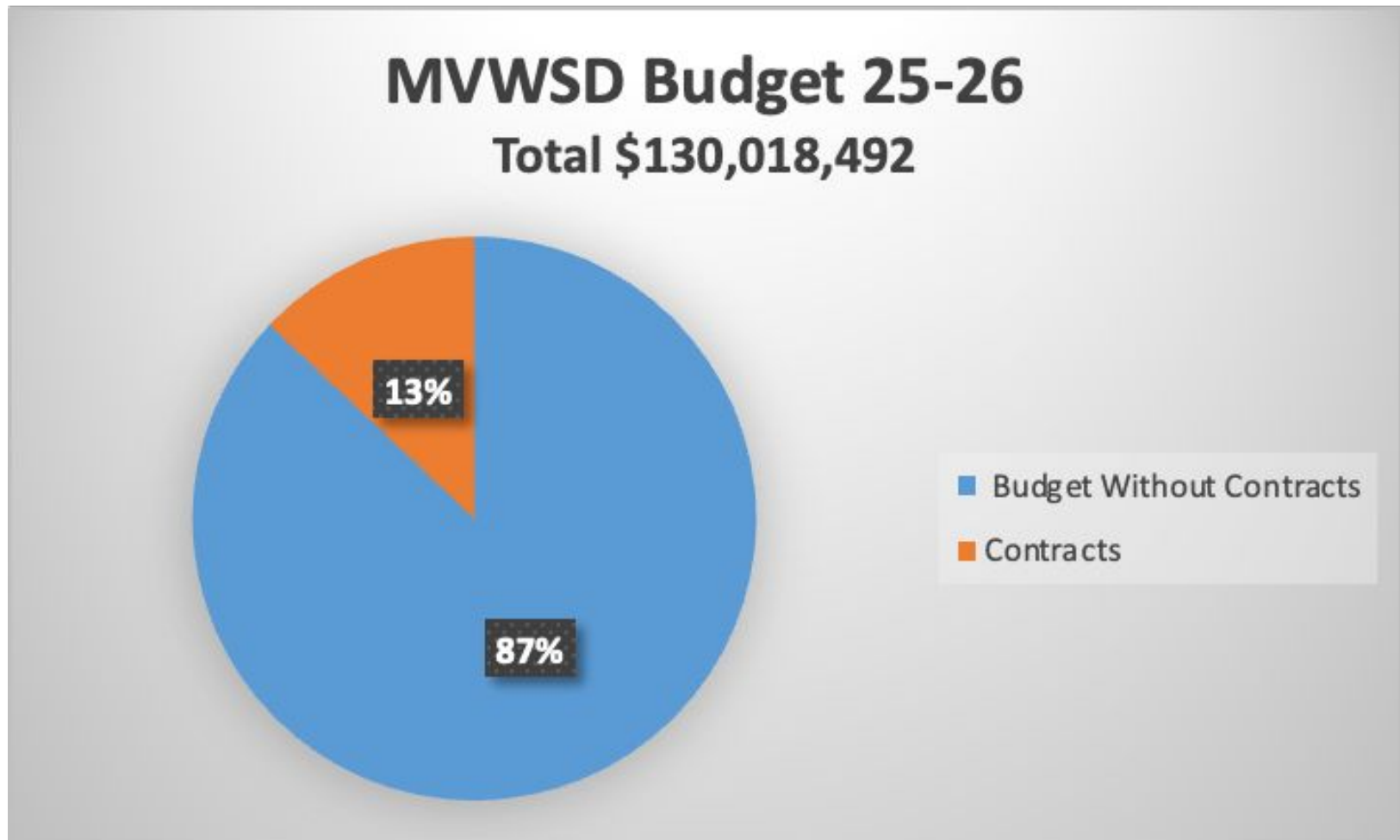
The Calculation

Numerator- certificated salaries.
Removing community services,
food services, fringe benefits for
retired persons, and construction.

Denominator-total spending
removing transportation, lottery,
SpEd students in nonpublic schools,
and other federal or state
categorical aid not including any
teacher salaries.

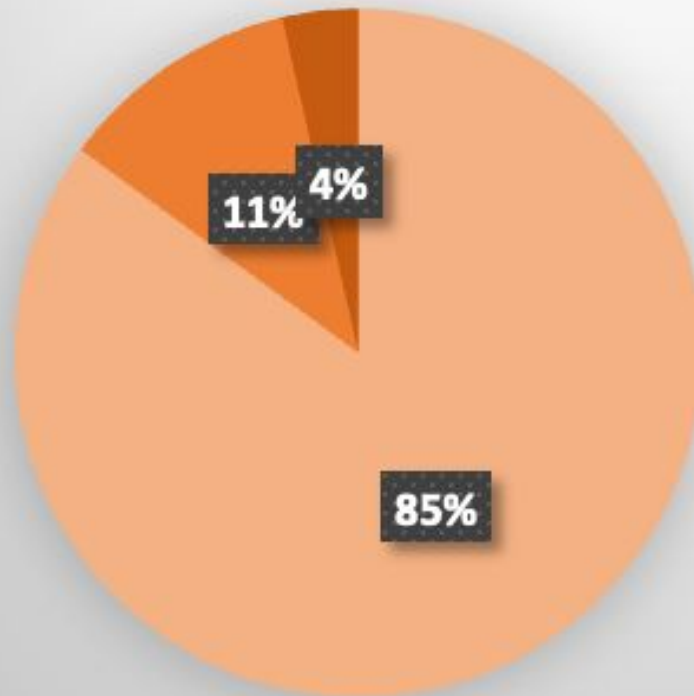
$$\frac{\text{Numerator}}{\text{Denominator}}$$

MVWSD Contracts and Budget-not included in the numerator



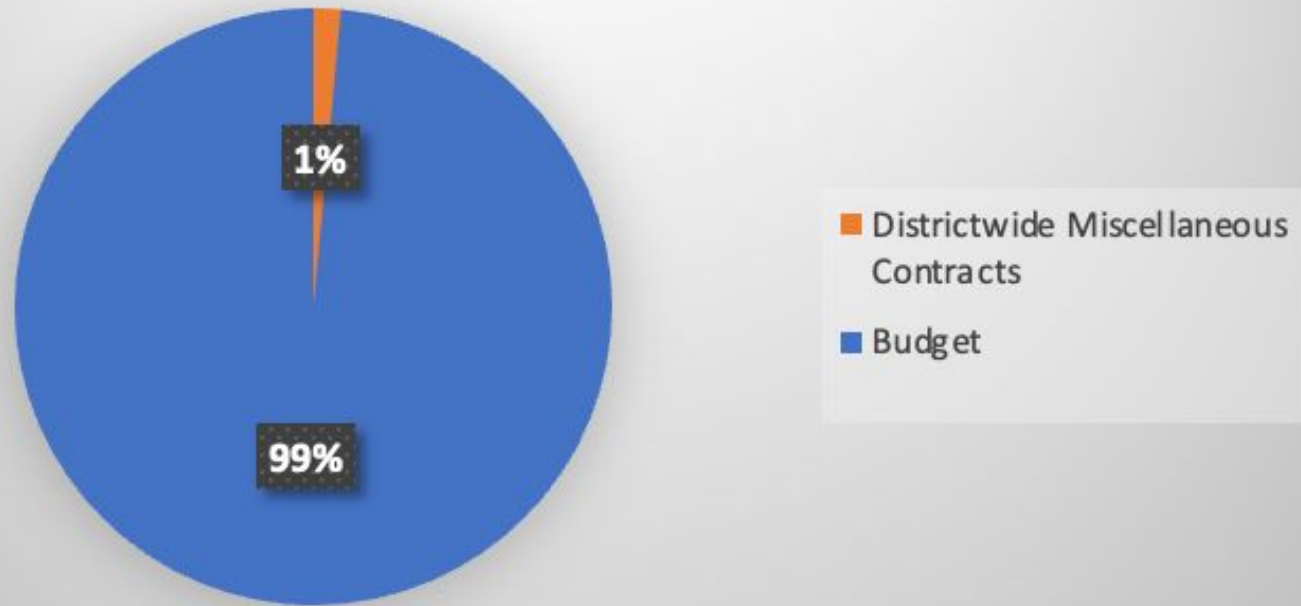
Breakdown of Contracts by Function

Total \$16,842,400



- Direct Instruction, Instructional Supervision, Misc Pupil Services
- Districtwide Miscellaneous, Fiscal Services, HR, Tech, Human Resources
- Routine Maintenance and Operations

Districtwide Miscellaneous Contracts Percent of Total Budget



What this includes: Legal, crossing guards, advertising, fingerprinting, consultants for specialized tasks, licensing agreements

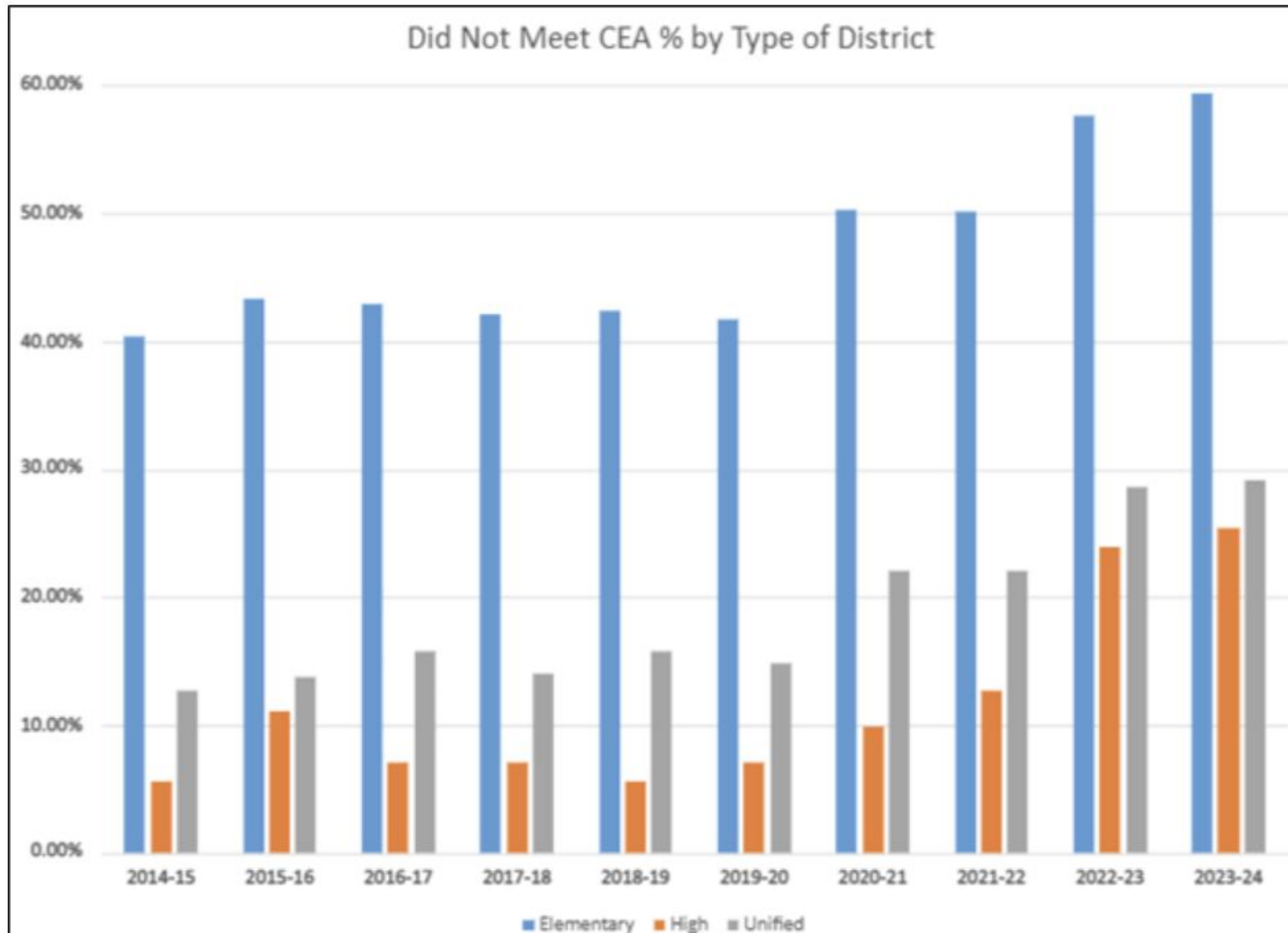
Required Percentages

Required percentages are:

- **Elementary districts—60%**
- **Unified districts—55%**
- **High school districts—50%**

- High schools typically have more staff such as counselors, At Risk, and School Engagement Facilitators which is why their percentage is lower.
- Our elementary and middle schools are staffed similar to high schools due to the support personnel we have.

School Services Presented Trends on CEA



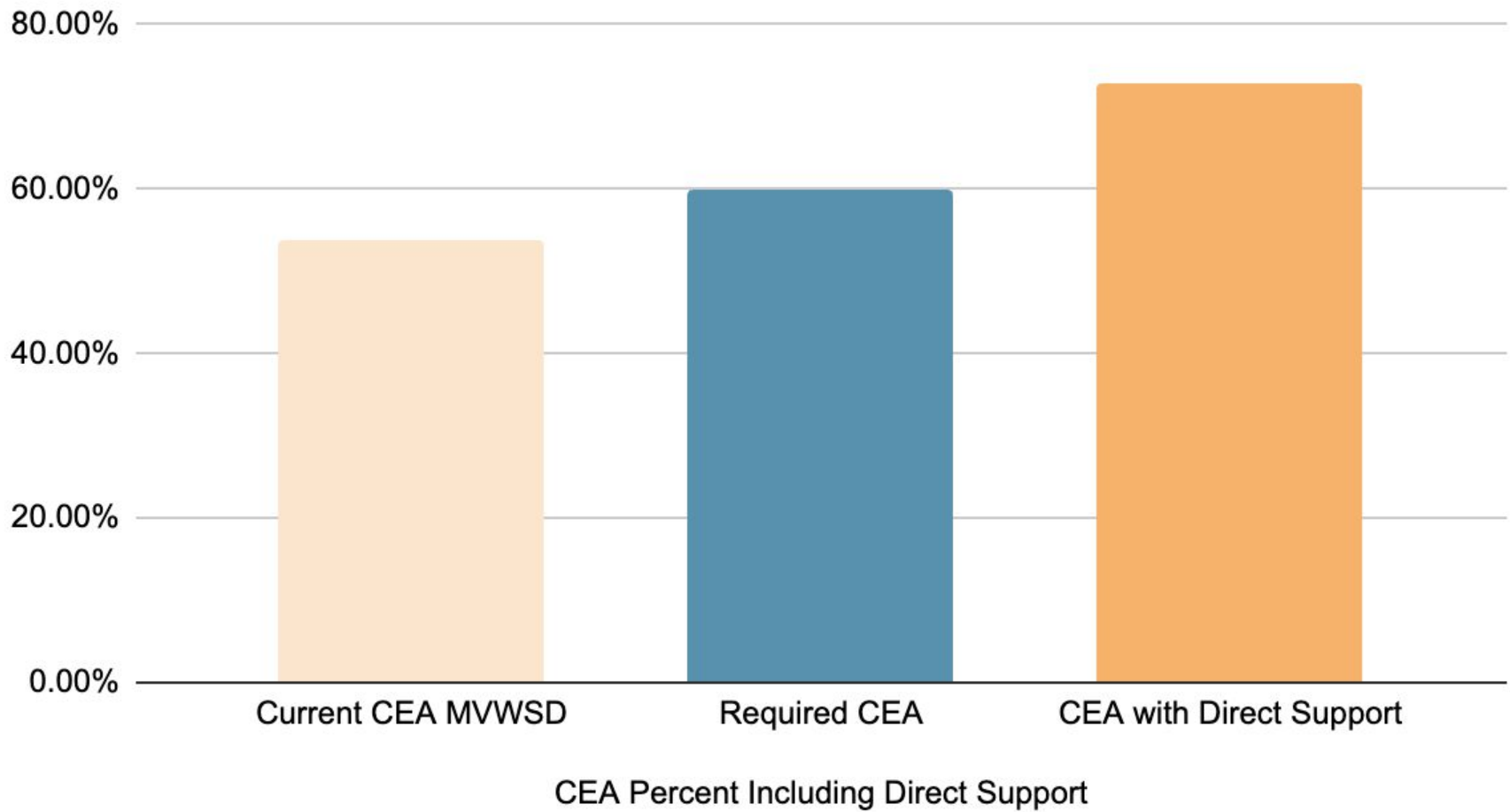
Trends in Meeting CEA Requirements

- There continues to be an upward trend of districts not meeting the CEA.
- This is due to multiple factors, including the need for more counselors, At Risk, and other positions outside of the classroom
- Many districts, including MVWSD, contract out programs such as ELOP which impacts our final numbers.
- In the 2023-2024 year almost 60% of elementary districts did not meet the CEA.

MVWSD's CEA

- Currently MVWSD's CEA is at 53.74%
- To apply for an exemption we are providing the County with our current salary schedule and benefits.
- The comparable districts provided are based on the CADIE report from SSC and are provided as supporting documentation. The County has full access to all salary schedules and benefits in the County.

CEA Percent vs. CEA Including Direct Support



Additional Information

- 73% of our budget is spent on salaries (Excluding district leadership). This includes counselors, psychologists, nurses, and principals.
- This percent puts the district well over the required percentage if direct support personnel were included.
- It does not include contracts for ELOP or other SpEd services.

What Happens When You File an Exemption?

File an exemption with your COE

Demonstrate either serious financial hardship or that teacher salaries and benefits are in excess of those paid by other comparable school districts

Funds withheld by your COE

Until the determination of the application for exemption is made

Exemption approved by your COE

Funds are released

Exemption denied by your COE

Spend the amount of the withheld funds on teacher salaries in the following year



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Questions?