



**Mountain View  
Whisman  
School District**

# **Annual Budget Book**

## **2020 – 2021**





Mountain View Whisman SD

**Board of Trustees**

Laura Blakely, Trustee

Devon Conley, Trustee

José Gutiérrez, Jr., Trustee

Ellen Wheeler, Trustee

Tamara Wilson, Trustee

**Superintendent**

Ayindé Rudolph, Ed.D.

**Chief Business Officer**

Rebecca Westover, Ed.D.

**Director/Fiscal Services**

Nadia Pongo

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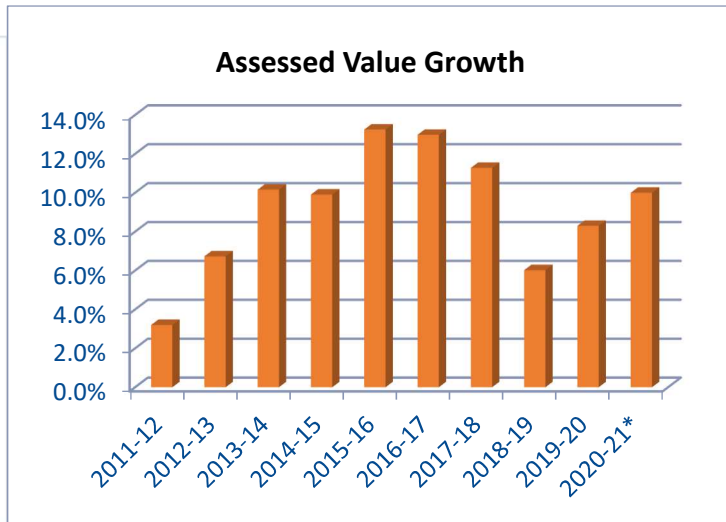
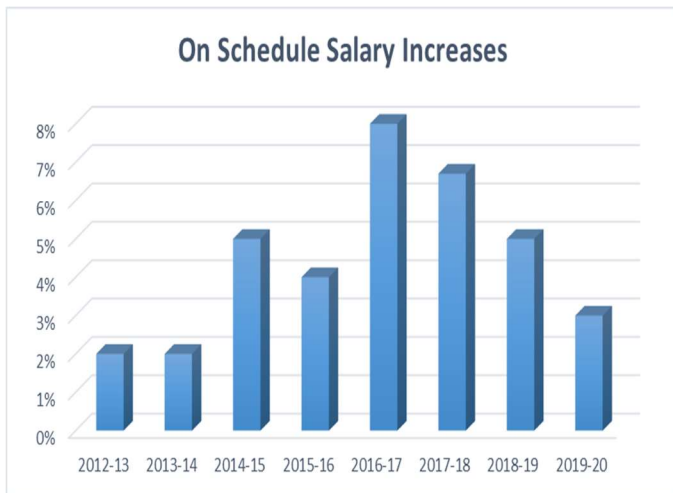
## Executive Summary

This 2020-21 proposed budget provides sufficient resources to continue academic programs from the previous year with additional resources put towards distance learning and student safety. It is projected that the District will end the 2020-21 year with a balanced budget with a slight excess of revenues of \$205k. The district is “community funded” (also known as a “basic aid district”), which means it relies almost entirely on the increased assessed value of the property tax base within the district. A conservative estimate of the Assessed Value (A/V) growth has been projected at 10% for the 2020-21 property roll year.

<b>Enrollment</b> <small>May 2020 Projection</small>	• <b>5,150</b>
<b>Revenue Per Student</b>	• <b>\$16,644</b>
<b>Expenditures Per Student</b>	• <b>\$16,208</b>
<b>Community Assessed Valuation</b>	• <b>\$29.3 B</b>
<b>Property Tax Collections</b>	• <b>\$56.6 M</b>
<b>Assumed Property Tax Growth</b>	• <b>10.0%</b>

The 2020-21 budget year faces many uncertainties due to the fiscal storm created by the COVID-19 pandemic. The Governor’s 2020-21 Budget Revision issued on May 14, 2020, proposed that California School Districts would get cut 10% on State Revenues comprised of an unfunded COLA of 2.31% and 7.92% reduction in current funding. This proposed reduction equates to \$673k, however it is likely that these reductions may change when new

information is received later in the Summer of 2020. It is anticipated that the District will receive Federal COVID-19 relief from the Elementary and Secondary School Emergency Relief Fund (ESSER Fund) in the amount of approximately \$500k.



\*Projected

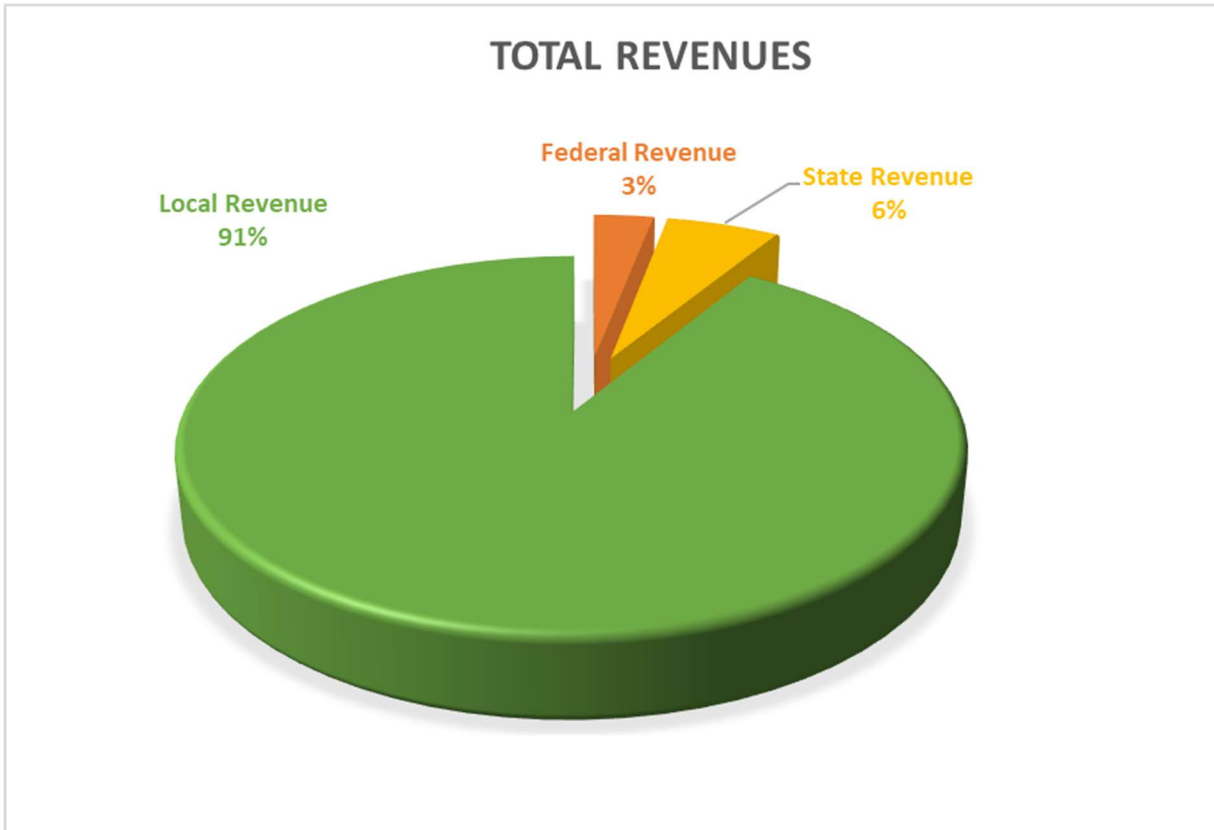


## Revenues and Expenditures

### 2020-21 Projected General Fund Revenues

The following are the revenue projections for our 2020-21 General Fund Budget.

Revenue Sources	2020-21 Budget
Federal Revenue	2,590,797.00
State Revenue	4,897,079.38
Local Revenue	78,230,977.00
<b>Grand Total</b>	<b>85,718,853.38</b>



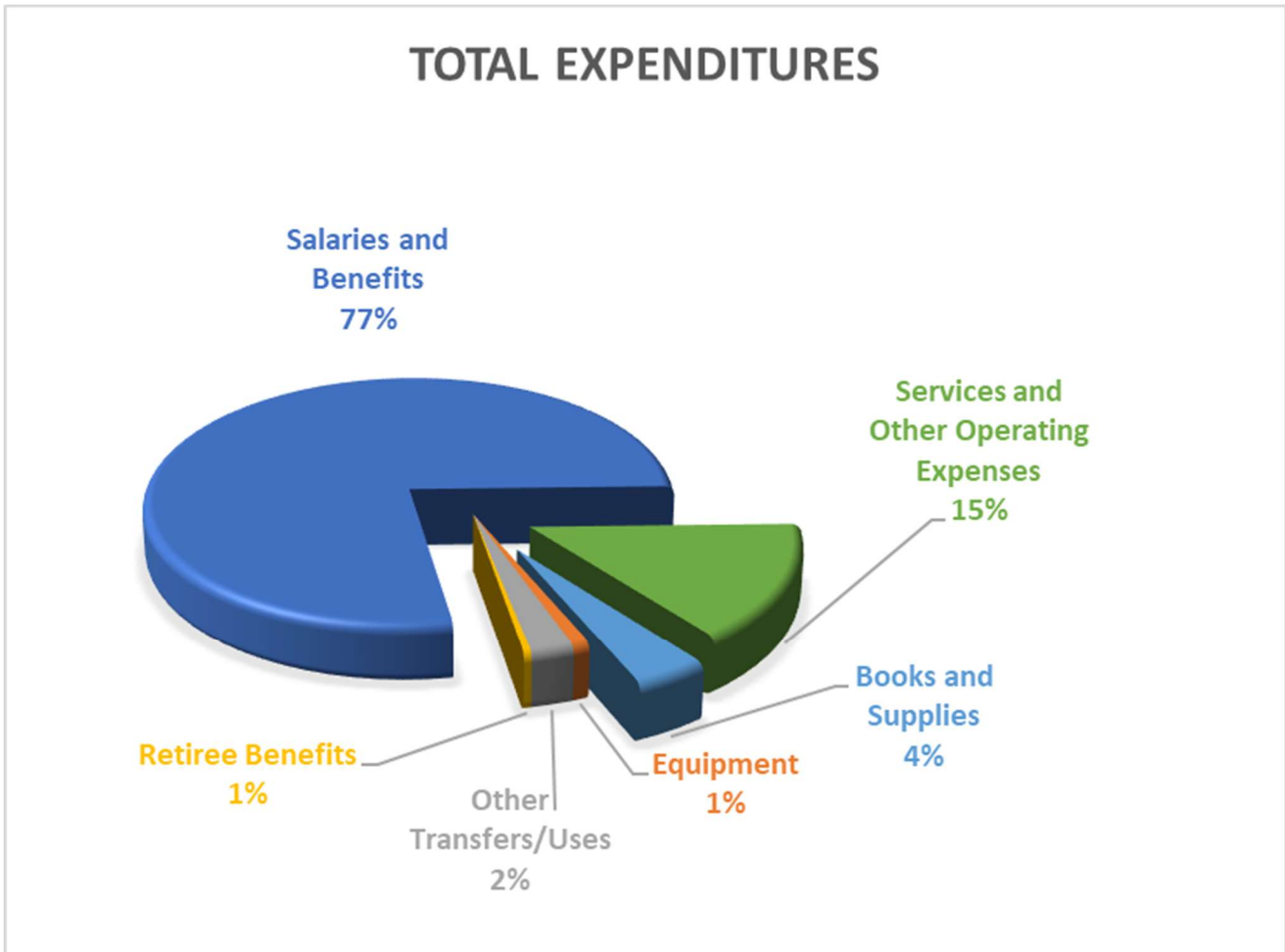
STATE REVENUES: The Governor’s 2020-21 Budget Revision issued on May 14, 2020, proposed that California School Districts would get cut 10% on State Revenues comprised of an unfunded COLA of 2.31% and 7.92% reduction in current funding. This proposed reduction equates to \$673k.



*2020-21 General Fund Expenditures*

The following are the expenditure projections for our 2020-21 General Fund Budget.

<b>Expenditures</b>	<b>Total</b>
Books and Supplies	3,481,325.00
Equipment	785,873.00
Other Transfers/Uses	2,040,033.00
Retiree Benefits	362,550.00
Salaries and Benefits	66,161,859.00
Services and Other Operating Expenses	12,682,029.81
<b>Grand Total</b>	<b>85,513,669.81</b>





Multi-Year Projections

2019-20 Estimated Actuals – General Fund Summary

Below are the CURRENT YEAR estimates for the General Fund ending June 30, 2020.

	<b>Unrestricted Programs</b>	<b>Restricted Programs</b>	<b>Combined</b>
<b>Estimated Beginning Balance, July 1, 2019</b>	<b>\$22,306,850</b>	<b>\$2,125,677</b>	<b>\$24,432,528</b>
<b>Total Revenues</b>	<b>\$48,356,500</b>	<b>\$33,978,169</b>	<b>\$82,334,669</b>
<b>Total Expenditures</b>	<b>\$51,485,613</b>	<b>\$34,004,404</b>	<b>\$85,490,017</b>
<b>Net Increase/(Decrease)</b>	<b>(\$3,129,113)</b>	<b>(\$26,235)</b>	<b>(\$3,155,348)</b>
<b>Ending Balance, June 30, 2020</b>	<b>\$19,174,737</b>	<b>\$2,099,442</b>	<b>\$21,277,179</b>

2020-2023 General Fund Multi-Year Projection

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

	<b>2020-2021 (Year 1)</b>	<b>2021-2022 (Year 2)</b>	<b>2022-2023 (Year 3)</b>
<b>Beginning Balance, July 1</b>	<b>\$21,277,179</b>	<b>\$21,482,363</b>	<b>\$19,876,146</b>
<b>Total Revenues</b>	<b>\$85,718,853</b>	<b>\$84,818,641</b>	<b>\$84,988,440</b>
<b>Total Expenditures</b>	<b>\$85,513,670</b>	<b>\$86,424,858</b>	<b>\$88,743,309</b>
<b>Net Increase/(Decrease)</b>	<b>\$205,184</b>	<b>(\$1,606,217)</b>	<b>(\$3,754,869)</b>
<b>Ending Balance, June 30</b>	<b>\$21,482,363</b>	<b>\$19,876,146</b>	<b>\$16,121,278</b>
<b>Reserve Level</b>	<b>24.10%</b>	<b>23.00%</b>	<b>18.17%</b>



## Expenditures by Program

### School Sites

School Site Budget Summary				
Program	Program Description	2018-2019 Actuals	2019-2020 Estimated Actuals	2020-2021 Budget
0100	Site: School Allocation	\$363,181	\$431,035	\$445,399
0214	Targeted Student Support Program (TSSP)	\$413,963	\$485,796	\$475,300
0222	Science PRG: Middle Schl Science Equipment	\$10,000	\$10,000	\$10,000
0235	After School Program: Enrichment	\$25,700	\$35,660	\$37,080
0236	After School Sports & Electives - Middle School	\$100,000	\$100,000	\$130,000
0243	Musical Instruments and Repair - Middle	\$86,177	\$10,000	\$10,000
0250	Title I Program: Student Support	\$471,759	\$749,331	\$543,355
0302	Parent Engagement	\$127,813	\$147,938	\$104,349
<b>Grand Total</b>		<b>\$1,598,592</b>	<b>\$1,969,760</b>	<b>\$1,755,483</b>

### Education Services

Program	Program Description	2018-2019 Actuals	2019-2020 Estimated Actuals	2020-2021 Budget
0200	Department of Education Services	\$940,472	\$995,241	\$1,000,624
0204	Professional Development	\$141,712	\$231,674	\$268,904
0205	Academic Curriculum Materials	\$465,735	\$1,176,459	\$1,039,365
0207	Science Plan Professional Development	\$0	\$163,500	\$150,000
0208	Stretch to Kinder Program	\$64,287	\$76,187	\$0
0209	Instructional Coaching	\$1,632,009	\$888,137	\$1,271,602
0210	Begin Teacher/Admin Support (BTSA)	\$527,302	\$469,563	\$400,229
0213	Low Performing Students Block Grant-LPSBG	\$38,640	\$44,879	\$46,441
0215	TSSP: Engagement Facilitator	\$1,110,800	\$894,467	\$955,729
0216	TSSP: RTI Intervention Program	\$1,893,119	\$1,630,431	\$1,686,137
0217	Summer School Program	\$134,988	\$28,029	\$28,029
0218	Academic at Risk	\$622,213	\$370,746	\$492,277



<b>0221</b>	Science PRG: ES Sci Matl (Hands on Sci Kit)	\$11,982	\$11,000	\$1,000
<b>0222</b>	Science PRG: Middle Schl Science Equipment	\$10,000	\$10,000	\$10,000
<b>0223</b>	Science PRG: Living Classroom	\$82,550	\$85,000	\$85,000
<b>0224</b>	Science PRG: Environmental Education	\$69,683	\$80,000	\$63,000
<b>0225</b>	Science Camp: Grade 5 - Walden West	\$180,186	\$207,134	\$180,000
<b>0226</b>	Science Camp: Grade 8 - Yosemite	\$317,113	\$344,904	\$228,065
<b>0230</b>	Physical Education: Grades 1-5	\$841,860	\$837,775	\$848,750
<b>0231</b>	MVEF-Tech Smart	\$100,000	\$3,000	\$3,000
<b>0233</b>	After School Extended Learning	\$96,447	\$0	\$0
<b>0234</b>	After School Education and Safety (ASES)	\$722,890	\$751,823	\$696,830
<b>0235</b>	After School Program: Enrichment	\$25,700	\$35,660	\$37,080
<b>0236</b>	After School Sports & Electives - Middle School	\$100,000	\$100,000	\$130,000
<b>0242</b>	Musical Instruments and Repair - Elementary	\$20,189	\$5,000	\$5,000
<b>0243</b>	Musical Instruments and Repair - Middle	\$86,177	\$10,000	\$10,000
<b>0244</b>	Art Program	\$592,845	\$613,595	\$641,696
<b>0245</b>	Music Program	\$764,077	\$816,038	\$836,890
<b>0411</b>	Library/Media Services Program	\$531,219	\$566,296	\$597,534
<b>Grand Total</b>		<b>\$12,124,195</b>	<b>\$11,446,538</b>	<b>\$11,713,182</b>

English Language Learners

Program	Program Description	2018-2019 Actuals	2019-2020 Estimated Actuals	2020-2021 Budget
<b>0250</b>	Title I Program: Student Support	\$471,759	\$749,331	\$543,355
<b>0252</b>	Title I-McKinney-Vento Homeless Assistance	\$14,321	\$48,452	\$22,152
<b>0300</b>	English Learners Program	\$569,055	\$680,255	\$592,374
<b>0301</b>	English Learner Testing	\$133,388	\$122,400	\$122,400
<b>0302</b>	Parent Engagement	\$127,813	\$147,938	\$104,349
<b>0305</b>	English Language Development (ELD)	\$181,502	\$162,000	\$170,548
<b>0310</b>	Title III Program: Immigrant Ed	\$33,647	\$31,999	\$24,080
<b>0311</b>	Title III Program: Limited English Proficiency	\$80,077	\$70,323	\$32,442
<b>0312</b>	Title IV : Student Support and Academic Enrichment	\$26,846	\$45,360	\$41,258
<b>Grand Total</b>		<b>\$1,638,409</b>	<b>\$2,058,058</b>	<b>\$1,652,958</b>





## Administrative Services

Program	Program Description	2018-2019 Actuals	2019-2020 Estimated Actuals	2020-2021 Budget
0110	Site: Yard Supervision	\$350,322	\$443,600	\$480,812
0400	Administration Services Department	\$1,189,513	\$1,211,393	\$1,276,641
0401	Regular Education Program	\$24,959,471	\$25,983,732	\$26,527,514
0405	Independent Study Program	\$52,978	\$40,395	\$0
0412	Middle School Counselors & CHAC	\$679,323	\$606,234	\$619,933
0415	School Site Office Staff	\$4,583,353	\$4,941,252	\$4,841,576
0420	Overloaded/Combination Classes Stipend	\$31,759	\$38,310	\$38,310
0421	Substitute Teachers	\$422,364	\$469,806	\$469,806
0425	Health & Safety (Workers Compensation)	\$997	\$2,500	\$2,500
0435	Student Health Program/Nurses	\$432,865	\$466,993	\$481,420
0440	Employee Negotiations	\$23,068	\$39,600	\$44,600
<b>Grand Total</b>		<b>\$32,726,012</b>	<b>\$34,243,815</b>	<b>\$34,783,112</b>

## Business Services

Program	Program Description	2018-2019 Actuals	2019-2020 Estimated Actuals	2020-2021 Budget
0500	Business Services Department	\$723,259	\$664,540	\$609,756
0503	District Operations (cost of doing business)	\$1,861,467	\$1,984,769	\$2,085,260
0504	Duplication (Copier) Expenses	\$106,588	\$109,285	\$108,309
0520	Fiscal Services	\$739,150	\$881,234	\$964,455
0522	Other Post Employment Benefits (Employer Portion)	\$292,580	\$326,371	\$362,550
0559	Sports Center at Middle Schools	\$73,260	\$73,260	\$73,260
<b>Grand Total</b>		<b>\$3,796,304</b>	<b>\$4,039,459</b>	<b>\$4,203,590</b>



## Maintenance and Operation

Program	Program Description	2018-2019 Actuals	2019-2020 Estimated Actuals	2020-2021 Budget
0550	Routine Maintenance & Operations Services	\$4,002,184	\$4,312,677	\$4,591,217
0560	Transportation: Home to School Routes	\$521,669	\$565,696	\$553,401
0561	Transportation: Other Destinations	(\$11,070)	(\$17,032)	\$6,280
0562	SPED: Transportation (SH/OH)	\$310,636	\$381,549	\$336,323
<b>Grand Total</b>		<b>\$4,823,419</b>	<b>\$5,242,890</b>	<b>\$5,487,221</b>

## Special Education Department

Program	Program Description	2018-2019 Actuals	2019-2020 Estimated Actuals	2020-2021 Budget
0350	Special Education Program (SPED)	\$13,110,952	\$13,756,500	\$14,082,265
0351	Home and Hospital Education	\$4,476	\$10,000	\$10,000
0355	Medi-Cal Billing Option	\$569,749	\$122,914	\$55,000
0362	SPED: Preschool	\$57,188	\$67,535	\$45,546
0364	SPED: Mental Health	\$345,535	\$316,060	\$311,055
0365	SPED: IDEA Preschool Staff Development	\$4,782	\$515	\$408
0368	SPED: Personnel Staff Development	\$7,145	\$2,000	\$10,000
0381	SPED: Non-public School (NPS)	\$983,283	\$1,159,339	\$1,259,339
<b>Grand Total</b>		<b>\$15,083,111</b>	<b>\$15,434,863</b>	<b>\$15,773,613</b>



## Technology Department

Program	Program Description	2018-2019 Actuals	2019-2020 Estimated Actuals	2020-2021 Budget
0570	Technology Services Department	\$2,201,310	\$1,944,254	\$2,058,867
0571	E-Rate Program	\$68,475	\$84,592	\$0
0580	District Wide Software/Licensing	\$460,902	\$455,000	\$455,000
<b>Grand Total</b>		<b>\$2,730,687</b>	<b>\$2,483,846</b>	<b>\$2,513,867</b>

## Superintendent and Board of Trustees

Program	Program Description	2018-2019 Actuals	2019-2020 Estimated Actuals	2020-2021 Budget
0600	Office of the Superintendent	\$883,277	\$897,641	\$859,290
0610	Board of Trustees	\$316,051	\$380,037	\$305,047
0620	Public Relations	\$400,939	\$363,727	\$413,580
0640	Board Election	\$38,599	\$89,803	\$90,000
0650	District Health & Safety (Emergency Preparedness)	\$18,478	\$23,351	\$35,315
7388	COVID-19 Pandemic / SB 117	\$0	\$1,704,866	\$300,000
<b>Grand Total</b>		<b>\$1,657,344</b>	<b>\$3,459,425</b>	<b>\$2,003,232</b>



## Other Funds

<b>Fund Title</b>	<b>Beginning Balance</b>	<b>Revenues</b>	<b>Contribution from General Fund</b>	<b>Expenditures</b>	<b>Ending Balance</b>
<b>12 Preschool</b>	\$0	\$1,118,102	\$825,574	\$1,943,676	\$0
<b>13 Food Service</b>	\$44,453	\$1,887,873	\$1,214,459	\$3,102,332	\$44,453
<b>20 Postemployment Benefits</b>	\$5,316,690	\$60,000	\$0	\$0	\$5,376,690
<b>21 Capital Projects</b>	\$792,769	\$259,000,000	\$0	\$259,662,817	\$129,952
<b>25 Developer Fees</b>	\$672,553	\$487,600	\$0	\$138,785	\$1,021,368
<b>40 Special Reserve for Capital Projects</b>	\$356,512	\$0	\$0	\$0	\$356,512



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