



Mountain View  
Whisman  
School District

# 2020-2021 Budget Update

August 6, 2020





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# Strategic Plan 2021

# Strategic Plan 2021

## Goal 5: Resource Stewardship

**Desired Outcome:** The District will maintain a balanced general fund.

### **Board Resolution 1664.1/18 (January 4, 2018)**

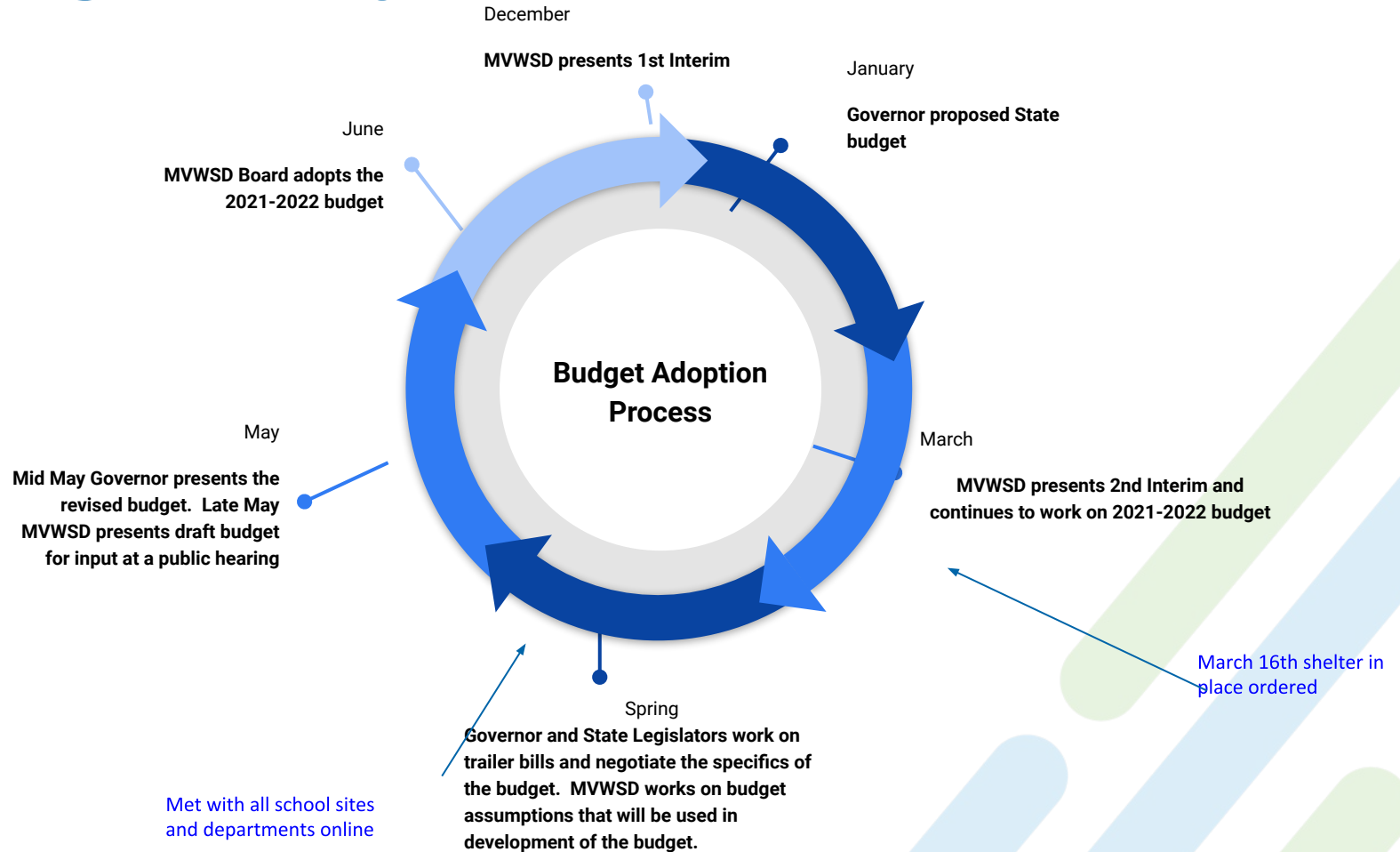
A balanced general fund shall be defined as the unrestricted general reserve level in the third year of any Board-enacted budget adoption or interim budget report falls within the range of 17%-20%, and may include deficit spending in any or all of the three years included in the multi-year projection.



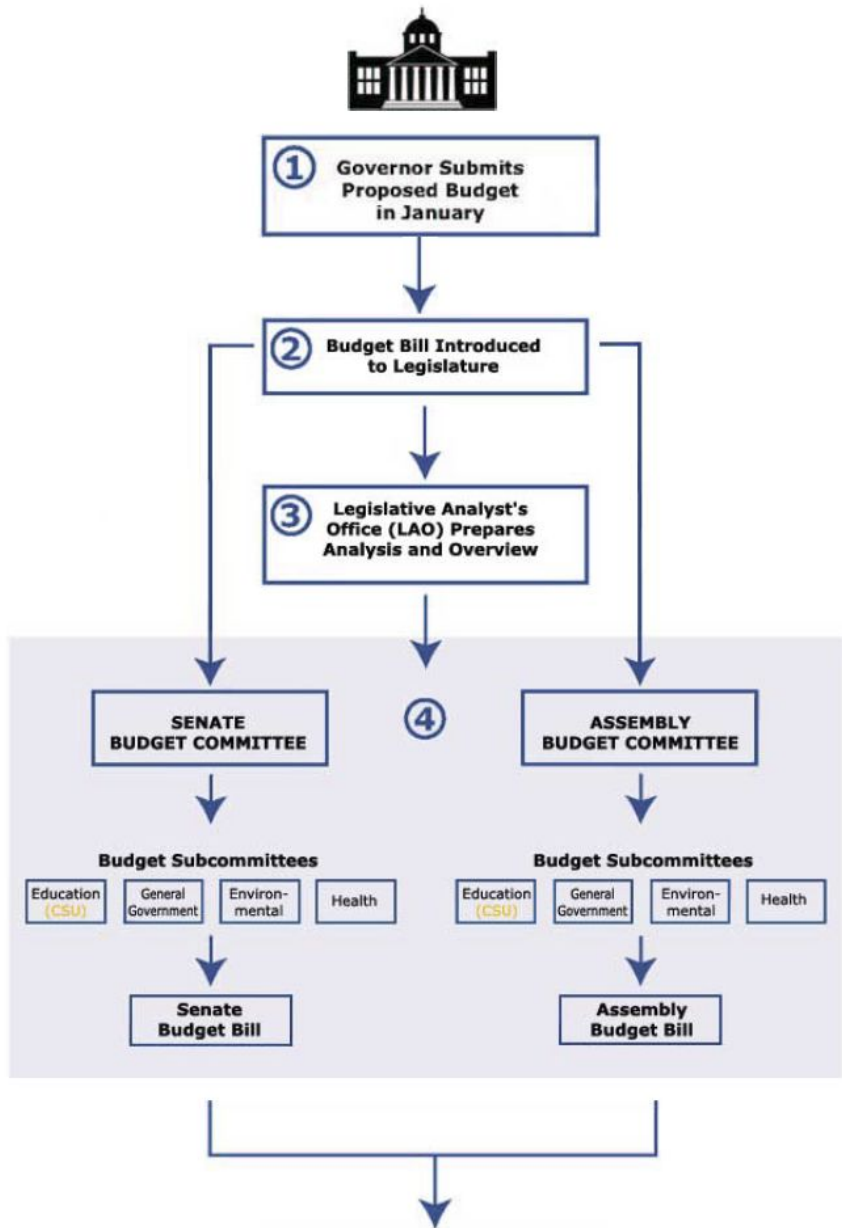
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# State Budget Process 2020-2021

# Budget Adoption Process

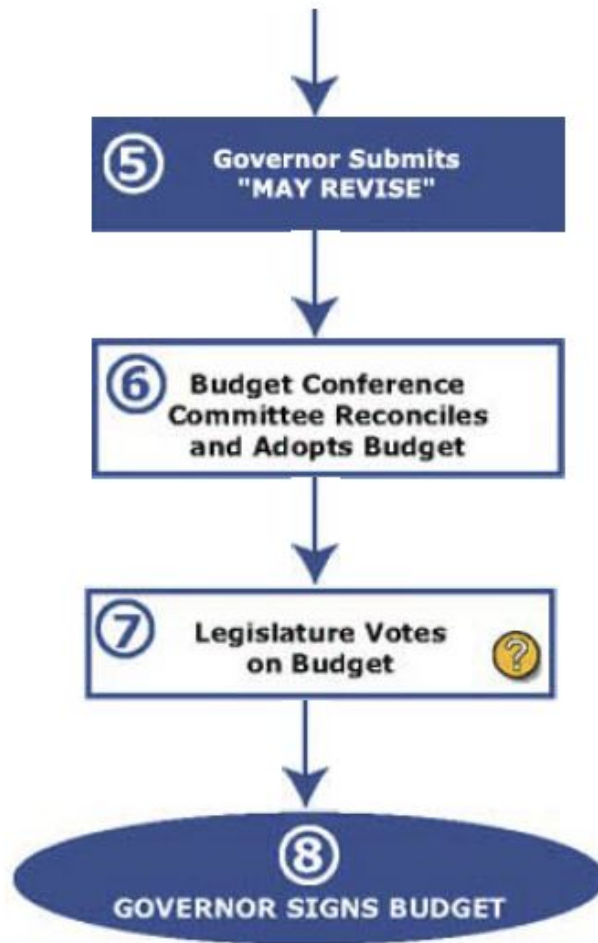


# California's State Budget: An 8-Step Guide



MVWSD Budget  
Hearing  
May, 28, 2020

June 27, 2020





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# Budget Update



# Signed Budget Impacts

The budget deal restores proposed cuts, however does not provide for growth or increased labor costs. The following program are restored to the 2019-20 Funding Level:

- State LCFF Revenue (+ \$352,069)
- ASES (After School Education and Safety) (+ \$142,875)
- Preschool Programs (+ \$67,506)

\*Lottery Funding is expect to decrease at least by 15%  
(-\$137,215)

# Signed Budget Impacts

## Other Major Elements:

- State will use 2019-20 ADA for purpose of calculating 2020-21 Funding. LEAs can meet instructional minute and day requirements through distance learning if they comply with certain requirements.
- Prohibition of layoffs for teachers and classified employees that work in nutrition, transportation, or custodial services

# Signed Budget Impacts

Other details are still emerging, but we do know...

Learning Loss Mitigation Funding (CARES & Other 1x Money)

Subset #1 for Students w/ Disabilities	\$ 1,120,803
Subset #2 based on Supp/Concentration grant	\$ 930,568
Subset #3 based on LCFF ADA	\$684,696
<b>Total</b>	<b>\$2,736,067</b>

These funds can be spent on 1) Student Learning Supports; 2) General measures extending instructional time for students; 3) Additional core academic support; and 4) Provide integrated services supporting teaching and learning (tech, mental health services, staff professional development, student nutrition)

# Learning Continuity and Attendance Plan (LCP)

- The Learning Continuity and Attendance Plan (LCP) is how student learning continuity will be addressed during COVID-19.
- It will take the place of the old Local Control Accountability Plan (LCAP) for 20-21
- CARES funding may be spent prior to the approval of the LCP

# Multi-Year Projection (MYP) 2020-2023

## 2020-2021 Pre-Unaudited Actuals

- This will continue to change based on year end closing and restrictions on federal funds. This is a snapshot in time.

	2020-2021 (Year 1)	2021-2022 (Year 2)	2022-2023 (Year 3)
<b>Beginning Balance, July 1</b>	\$21,277,179	\$22,545,413	\$22,315,179
<b>Total Revenues</b>	\$89,723,260	\$86,350,701	\$86,520,500
<b>Total Expenditures</b>	\$88,455,027	\$86,580,935	\$88,902,507
<b>Net Increase/(Decrease)</b>	\$1,268,234	(\$230,234)	(\$2,382,007)
<b>Ending Balance, June 30</b>	\$22,545,413	\$22,315,179	\$19,933,171
<b>Reserve Level</b>	21.48%	22.69%	19.42%



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# Next Steps

# 2020-2021 Budget

## Next Steps

- New Assumptions from School Services School of California Finance Workshop with updated assumptions
- FCMAT will released new LCFF calculator
- First Interim will be updated with these assumptions and continue to monitor changes